



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21400 of 2026

AND

WMP NO. 23173 OF 2026, WMP NO. 23175 OF 2026

M/s.Golden Tower
Rep. by its Partner Ganesh,
No.78, E.V.R.Periyar High Road, Periyamet,
Chennai, Tamil Nadu - 600003.

..Petitioner(s)

Vs

Commercial Tax Officer
Vepery Assessment Circle,
Commercial Taxes Annex Building,
Greens Road,
Chennai - 600006.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records of the Respondent in the Impugned Order passed vide Ref.No.ZD331225344247K dated 22.12.2025 and quash the same with a consequential direction to the Respondent to consider the matter afresh by granting sufficient opportunity to the petitioner.

For Petitioner(s):

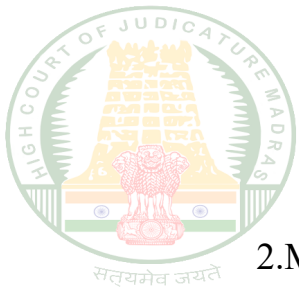
Mr.Jitendra Kumar P

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 22.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



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2.Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3.The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

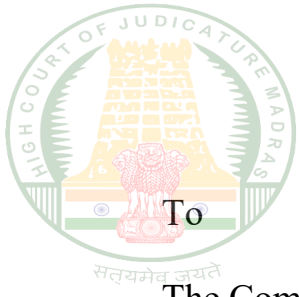
4.Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

5.The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

15-06-2026

Index: No
Speaking order
Neutral Citation: No

MKN



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To

The Commercial Tax Officer
Vepery Assessment Circle,
Commercial Taxes Annex Building,
Greens Road,
Chennai - 600006.



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SENTHILKUMAR RAMAMOORTHY J.

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