



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21886 of 2026
and W.M.P.Nos.23730 & 23736 of 2026**

M/s.Oxalic Enterprise,
Represented by its Partner Muruga Lakshmi,
No.74, Sri Aisvaryam Nagar,
Kuntrathur, Chennai- 600089

..Petitioner(s)

Vs

Deputy Commercial Tax Officer,
Kundrathur Assessment Circle,
4/109,1st Floor, Bangalore Chennai
Highway,Varadarajapuram,
Nazarathpet,Chennai 600123

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for records relating to
the impugned order Form DRC-07 bearing reference ZD3309253694721 dated
26.09.2025 along with the detailed order passed by the Respondent and quash
the same.

For Petitioner(s):

Mr.P.Gowtham

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

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An order dated 26.09.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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.



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

18-06-2026
(1/2)

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

Deputy Commercial Tax Officer,
Kundrathur Assessment Circle,
4/109, 1st Floor, Bangalore Chennai
Highway, Varadarajapuram,
Nazarathpet, Chennai 600123



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SENTHILKUMAR RAMAMOORTHY, J.

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