



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22031 of 2026
and WMP.Nos.23908 & 23910 of 2026**

A One Industries
Represented by its Partner Mr G Sandeep Das
No.216, Rajiv Nager, Pallikuppam,
Vanagaram, Chennai.

..Petitioner

Vs

The State Tax Officer
(Formerly Know As Commercial Tax Officer)
Vanagaram Assessment Circle,
Station No 4/109, 2nd Floor,
Bangalore - Chennai Highway,
Vardarajapuram, Nazarathpet,
Chennai 600 123.

..Respondent

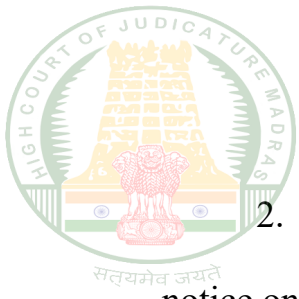
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the Respondent pursuant to the impugned order in Reference Number : ZD 331 225 012 885J/2021-2022 dated 01.12.2025 and quash the same as arbitrary, illegal.

For Petitioner: Ms. V. Vijayalakshmi

For Respondent: Ms. G. Dhana Madhri
Government Counsel (Tax)

ORDER

An order dated 01.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Ms. G. Dhana Madhri, 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 as a condition for remand. 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.

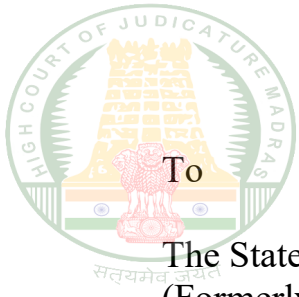
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

19-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



To

The State Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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