



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. 21878 of 2026
and W.M.P.Nos.23722 & 23723 of 2026**

Sarvam Properties
Represented by its Partner
Mr Kulagara Machingal Manoharan
Door No.5, 89-A, Sampath street,
Gurusamy Nagar, Mugalivakkam,
Chennai - 600 125.

..Petitioner(s)

Vs

The Deputy State Tax Officer
Formerly known as The Deputy Commercial Tax
Officer Ayyappanthangal Assessment circle,
No. 4- 109 First Floor, Integrated State Taxes
offices Building,
Chennai- Bangalore Highway,
Varadharajapuram, Nazarathpet
Chennai 123

..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 the records of the
Respondent related to impugned order passed in Reference Number ZD 330
425 065 328D/2023- 24 dated 07.04.2025 and quash the same as arbitrary,
illegal.

For Petitioner(s):

Ms.V.Vijayalakshmi



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For Respondent(s):

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

ORDER

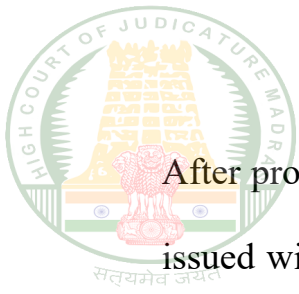
An order dated 07.04.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 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.

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

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

The Deputy State Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

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