



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22629 of 2026
and W.M.P.Nos.24544 & 24545 of 2026**

Murugan Sathishkumar
Proprietor of A.M.S. Enterprises
No.46/68, Ground floor,
Anbazhagan Street,
Chennai, Tamilnadu-600 068.

..Petitioner(s)

Vs

Commercial Tax Officer
Manali Assessment Circle,
No.32, Elephant Gate Bridge Road, Walltax Road,
Vepery, Chennai-03.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent leading to the issuance of Impugned Order dated 17.02.2025 vide Ref No ZD3302251555987/2020 - 21 and quash the same, and consequently direct the Respondents to drop the proceedings initiated against the petitioner.

For Petitioner(s): Mr.Sathyanarayana AG

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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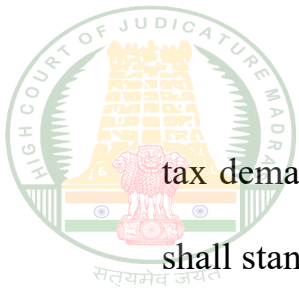
An order dated 17.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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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.

24-06-2026

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

Commercial Tax Officer
Manali Assessment Circle,
No.32, Elephant Gate Bridge Road, Walltax Road,
Vepery, Chennai-03.



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SENTHILKUMAR RAMAMOORTHY, J.

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