



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23367 of 2026
and WMP.Nos.25324 & 25326 of 2026**

Silicon Stores
Represented by its Proprietor Arun Nivas S
No. 162, Parthasarathy Street,
Chinnasekkadu, Manali,
Chennai 600068.

..Petitioner

Vs

Commerical Tax Officer
Manali Assessment Circle,
Commercial Department,
Room No 101, No 32 Elephant Gate bridge Road,
Vepery, Chenani 600 003.

..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 vide his Order of Assessment bearing Reference No ZD330326206089K in GSTIN/33FXGPS0854E1ZG/2019-20 dated 24.03.2026 and to quash the same.

For Petitioner:

Ms. S. B. Priyadarshini

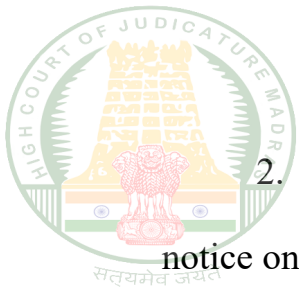
For Respondent:

Ms. G. Dhana Madhri

Government Counsel (Tax)

ORDER

An order dated 24.03.2026 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.

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3. On instructions, learned counsel for the petitioner agrees to pay 10% 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 10% 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 10% of the disputed tax demand. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.

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.

01-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



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To

Commerical Tax Officer
Manali Assessment Circle,
Commercial Department,
Room No 101, No 32 Elephant Gate bridge Road,
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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