



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23221 of 2026
and WMP.Nos.25181 & 25183 of 2026**

Leather Crafts India Private Limited
Represented by its Director Mr. Aditya Goenka,
8A, Centoph road 1st lane,
Teynampet, Chennai – 600018.

..Petitioner

Vs

Deputy State Tax Officer 2
Alwarpet Assessment circle,
2nd floor, Integrated Building for commercial
taxes and Registration Department (South Tower),
Nandanam, Chennai 35.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of Impugned Assessment Order dated 11.12.2025 and its consequential DRC 07 Order dated 11.12.2025 Vide Ref. No. ZD3312251765200 issued by the respondent and quash the same as arbitrary and illegal.

For Petitioner:

Mr. Abdul Rahman

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order dated 11.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, 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. 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.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Deputy State Tax Officer 2
Alwarpet Assessment circle,
2nd floor, Integrated Building for commercial taxes and Registration
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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