



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. 23127 of 2026
and WMP.Nos.25069 & 25072 of 2026**

Tvl. OM D Signs
Represented by its proprietor Mr. Dha Velu
New No.12, Old No.50, VC Garden First Street,
Mandaveli, Chennai – 600028.

..Petitioner

Vs

Deputy State Tax Officer - 2
Alwarpet Assessment Circle,
2nd Floor, Integrated Building for Commercial
Taxes and Registration,
Nandanam, Chennai-035.

..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 02.12.2025 and its consequential DRC 07 Order dated 02.12.2025 Vide Ref. No. ZD331225026079M issued by the respondent and quash the same as arbitrary and illegal.

For Petitioner:

Mr. Abdul Rahman

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

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An order dated 02.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, 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.

29-06-2026

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,
Nandanam, Chennai-035.



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WP No. 23127 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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