



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21974 of 2026
and WMP.No.23838 of 2026**

Zion Enviro Systems Private Limited
Rep by its Director, Samraj Ravikumar Edwin,
DP7, Sidco Industrial Estate,
Putlure, Thaneerkulam,
Tiruvallur, Tamil Nadu -602 003.

..Petitioner

Vs

The Assistant Commissioner (ST)
Tiruvallur Assessment Circle,
No.4/109, Bangalore Highway,
Nazarathpet, Chennai- 123.

..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 relating to the Order in GSTIN:33AAACZ2381E1ZK/2021-22 dated 24-12-2025 passed by the respondent and quash the same as without jurisdiction, contrary to law, contrary to the instructions on Standing Operative Procedures for scrutiny of returns by the respondent.

For Petitioner:

Mr. M.A.Mudimannan

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order dated 24.12.2025 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 50% 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 50% 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 50% of the disputed tax demand.



5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner (ST)
Tiruvallur Assessment Circle,
No.4/109, Bangalore Highway,
Nazarathpet, Chennai- 123.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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