



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. 23182 of 2026
and WMP.Nos.25130 & 25134 of 2026**

Santhosh Kumari
W/o. Rajesh,
Proprietor of M/s. Sree Ganesh Trader,
No.198/272, Thambu Chetty Street,
Chennai- 600 001.

..Petitioner

Vs

The Deputy Commercial Tax Officer
Office of the Deputy State Tax Officer -II,
Harbour Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No. 327, 3rd Floor,
Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the Impugned Order Reference No.ZD331225223835J dated 15.12.2025 passed by the Respondent and quash the same and consequentially direct the Respondent to provide the Petitioner with an opportunity of fresh hearing and pass orders.

For Petitioner:

Mr. S. Sathish Kumar

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

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An order dated 15.12.2025 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.



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

The Deputy Commercial Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

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