



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22179 of 2026

and W.M.P. Nos.24074 and 24078 of 2026

Venkatesh M Security Agency,
Represented by its Proprietor Mr.Venkatesh M
No.73, Krishnancoil Vellalar East Street,
Putheri, Kanniyakumari 629 001.

..Petitioner

Vs

The Deputy State Tax Officer (ST)
(Formerly known as Deputy Commercial Tax
Officer), Surappattu Assessment Circle,
Station: No.32, Integrated Commercial Taxes
Building, Room No.118,
Elephant Gate Bridge Road, Vepery,
Chennai-600 003

..Respondent

Petition filed under Article 226 of the Constitution of India,
praying for issuance of writ of certiorari calling for the records of the
Respondent pursuant to the impugned order in Reference Number ZD 330
424 148 403P / 2018-19 dated 18.04.2024 and quash the same as
arbitrary and illegal.

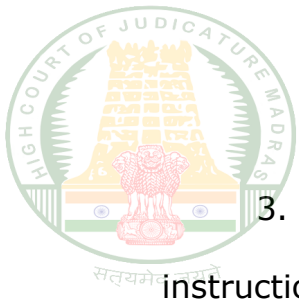
For Petitioner: Ms.V. Vijayalakshmi

For Respondent: Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 18.04.2024 is impugned primarily on the ground of
breach of principles of natural justice.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts
notice for 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. 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 petitions are closed. There shall be no order as to costs.

22.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The Deputy State Tax Officer (ST)
(Formerly known as Deputy Commercial Tax Officer),
Surappattu Assessment Circle,
Station: No.32, Integrated Commercial Taxes Building,
Room No.118, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.



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SENTHILKUMAR RAMAMOORTHY, J.

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