



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23082 of 2026
and WMP.Nos.25001 & 25002 of 2026**

Tvl.SHENDUJA METALS

Rep. by its Proprietrix Mrs.Shenduja, Registered
Office at No. 174/1A1A1, Iswaryam Nagar,
Kattoor, Avadi, Tiruvallur, Tamil Nadu - 600 062.

..Petitioner

Vs

State Tax Officer (ST) (FAC) / Commercial Tax
Office, Thirumullaivoyal Assessment Circle,
Station No.32, Integrated Commercial Taxes
Office Complex, Elephant Gate Bridge Road,
Chennai - 600003.

..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 pertaining to
the impugned order passed by the respondent vide Reference No.
ZD330923009381N dated 02.09.2023 along with the detailed order as annexure
and quash the same.

For Petitioner:

Mr. R.Mansoor Ilahi



For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

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ORDER

An order dated 02.09.2023 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 100% 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 100% 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 100% 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.

Index : Yes/No

25-06-2026
(1/2)

Neutral Citation : Yes/No

KJ

To

State Tax Officer (ST) (FAC) / Commercial Tax Office,
Thirumullaivoyal Assessment Circle,
Station No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road, Chennai - 600003.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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