



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23083 of 2026
and WMP.Nos.25003 & 25004 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

Deputy State Tax Officer – 02/
Deputy Commercial Tax Officer
Thirumullaivoyal Assessment Circle, Station Door
No.32, Room No.114, 1st floor,
Tiruvallur Division, Integrated Commercial Taxes
Office Building, Elephant Gate Bridge Road,
Vepery, 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.
ZD331225253543M dated 16.12.2025 along with the detailed order as annexure
and quash the same.

For Petitioner:

Mr. R.Mansoor Ilahi



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For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

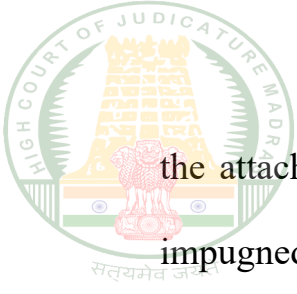
ORDER

An order dated 16.12.2025 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.

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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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(2/2)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Deputy State Tax Officer – 02/
Deputy Commercial Tax Officer
Thirumullaivoyal Assessment Circle,
Station Door No.32, Room No.114, 1st floor,
Tiruvallur Division, Integrated Commercial Taxes Office Building,
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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