



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23088 of 2026
and WMP.Nos.25006 & 25009 of 2026**

Tvl.Asian Collections
Rep. by its Proprietor Mr.Srinivasan Bhaskar,
No. 4, Asian Collections, Flower Street, Saidapet,
Chennai - 600 015.

..Petitioner

Vs

Assistant Commissioner (ST)
Saidapet Assessment Circle,
Office of the Assistant Commissioner,
No.230, 2nd Floor, Integrated Registration and
Commercial Tax Building, Nandanam,
Chennai - 600035.

..Respondent

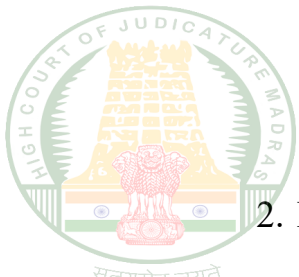
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order passed by the respondent vide Reference No. ZD3303260668365 dated 09.03.2026 along with the detailed order as annexure and quash the same.

For Petitioner: Mr. R.Mansoor Ilahi

For Respondent: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 09.03.2026 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. On instructions, learned counsel for the petitioner agrees to pay 10% 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 10% 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 10% of the disputed tax demand.

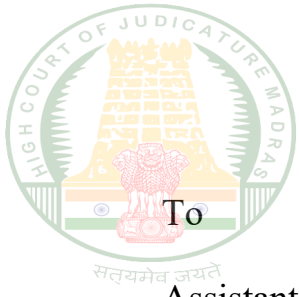
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

25-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



To

Assistant Commissioner (ST)
Saidapet Assessment Circle,
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No.230, 2nd Floor, Integrated Registration and Commercial Tax Building,
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SENTHILKUMAR RAMAMOORTHY, J.

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