



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23100 of 2026
and WMP.Nos. 25025 & 25027 of 2026**

M/s.JASS Enterprises
Represented by its Proprietor,
Susil Adam Seelam,
No.24/1, 1st Floor, Classica Apartment,
Club Road, Chetpet, Chennai 600 031.

..Petitioner

Vs

The State Tax Officer
Egmore Assessment Circle,
Taluk Office Building, Chetpet,
Chennai-031.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the file of the Respondent and to quash the impugned assessment order dated 05.03.2026 bearing GSTIN no. 33ABGPS4302J2ZR/2019-20 passed by the Respondent as arbitrary.

For Petitioner:

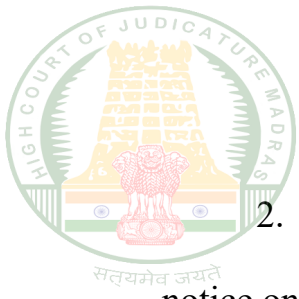
Mr. J Ashish

For Respondent:

Ms. G. Dhana Madhri
Government Counsel (Tax)

ORDER

An order dated 05.03.2026 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Ms. G. Dhana Madhri, 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.

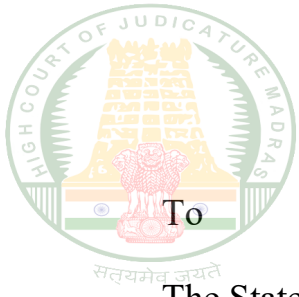
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

29-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



WP No. 23100 of 2



To

The State Tax Officer
Egmore Assessment Circle,
Taluk Office Building, Chetpet,
Chennai-031.



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WP No. 23100 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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