IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23253 of 2026
and W.M.P.Nos.25220 & 25221of 2026

Tvl. Sri Selvakumaran Enterprises
Rep. by its Proprietor Mr. Kumaravel,
No.22/3/3, 5th Street, Thiru Nagar,
Vadapalani, Chennai 600 026

..Petitioner(s)

Vs

Deputy State Tax Officer/
Deputy Commercial Tax Officer
Vadapalani Assessment Circle,
No.1, Greams Road, Ground Floor,
PAPJM Annex Building, Chennai-600 006

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, call for the records pertaining to the impugned order passed by the respondent vide Reference No. ZD330824239432G dated 27.08.2024 along with the detailed order as annexure and quash the same.

For Petitioner(s): Mr.Mansoor Ilahi

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

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ORDER

An order dated 27.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. Learned counsel for the petitioner submits that some recoveries were made pursuant to the impugned order. This aspect is required to be verified and confirmed. Subject to giving credit thereto, he submits that the petitioner would remit additional amounts so as to remit 50% of the disputed tax demand in the aggregate as a condition for remand. The counsel on record has made an endorsement to that effect on the bundle.

5. Subject to verifying and confirming that some amount was recovered and subject further to the condition that the petitioner remits additional amount so as to remit 50% of the disputed tax demand in the aggregate 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 in the aggregate by the petitioner. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

30-06-2026
(4/4)

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

Deputy State Tax Officer /
Deputy Commercial Tax Officer
Vadapalani Assessment Circle,
No.1, Greams Road, Ground Floor,
PAPJM Annex Building, Chennai-600 006

SENTHILKUMAR RAMAMOORTHY, J.

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