



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23249 of 2026
and W.M.P.Nos.25214 & 25216 of 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

Assistant Commissioner (ST)
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.
ZD3303262656970 dated 29.03.2026 along with the detailed order as annexure
and quash the same.

For Petitioner(s):

M/S. Mansoor Ilahi

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

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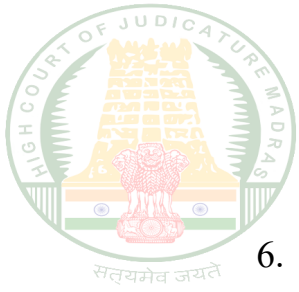
An order dated 29.03.2026 is assailed primarily on the ground of breach of principles of natural justice.

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

3. On perusal of the impugned order, it is evident that the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

4. On instructions, learned counsel for the petitioner consents to remitting 10% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

5. Subject to the petitioner remitting 10% of the disputed tax demand within **thirty days** from the date of receipt of a copy of this order, the impugned order dated 29.03.2026 is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh order shall be issued within **three months** from the date of petitioner making the remittance of 10% of disputed tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.



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

30-06-2026
(1/4)

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

Assistant Commissioner (ST)
Vadapalani Assessment Circle,
No.1, Greaves Road, Ground Floor,
PAPJM Annex Building, Chennai-600 006



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SENTHILKUMAR RAMAMOORTHY, J.

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**30-06-2026
(1/4)**