



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 29-06-2026**

CORAM

WEB COPY

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 23177 of 2026  
and WMP.Nos.25121 & 25123 of 2026**

Tvl COMPASS & CALIPERS INFRA  
ENGINEERING, Rep by its proprietor Mr.  
Thendral, No.46, Coromandel Town,  
Ambattur Industrial Estate,  
Tiruvallur, Tamil Nadu, 600 098.

..Petitioner

Vs

Deputy State Commercial Tax Officer - 2  
Pattaravakkam Assessment Circle,  
Station No 4/109 Bangalore High Road,  
Varadharajapuram, Nazaratpet,  
Poonamallee, Chennai 600 123.

..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. ZD331125150573P dated 10.11.2025 along with the detailed order as annexure and quash the same.

For Petitioner:

Mr. Mansoor Ilahi

For Respondent:

Ms. Amirta Poonkodi Dinakaran  
Government Counsel (Tax)



## ORDER

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An order dated 10.11.2025 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.



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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**29-06-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Deputy State Commercial Tax Officer - 2  
Pattaravakkam Assessment Circle,  
Station No 4/109 Bangalore High Road,  
Varadharajapuram, Nazaratpet,  
Poonamallee, Chennai 600 123.



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WP No. 23177 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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