



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23168 of 2026
and WMP.Nos.25111 & 25113 of 2026**

Pooja Interiors
Represented by its Partner
Mr. Rajkumar, aged 45 years
16/3, Srinivasa Iyer Street,
West Mambalam, Chennai – 600033.

..Petitioner

Vs

The Commercial Tax Officer
Office of the State Tax Officer (ST),
Ashok Nagar Assessment Circle,
No.1, Greams Road, Annex Building,
5th Floor, PAPJM Building, Chennai-06.

..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 in order bearing Reference No. ZD331225004228V dated 01.12.2025 u/s.73 of the TNGST Act, 2017 along with a summary of the order dated 01.12.2025 in Reference No. ZD331225004228V on the file of the Respondent relating to F.Y.2021-22 and quash the same.

For Petitioner:

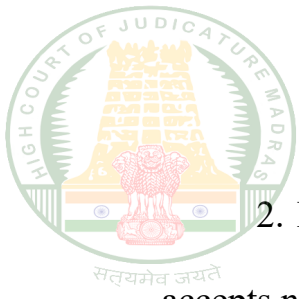
Ms. Janani N

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 01.12.2025 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.

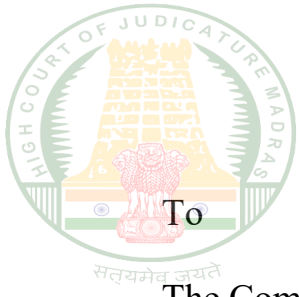
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

29-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



WP No. 23168 of 2



To

The Commercial Tax Officer
Office of the State Tax Officer (ST),
Ashok Nagar Assessment Circle,
No.1, Greams Road, Annex Building,
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Chennai-06.



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WP No. 23168 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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