



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19639 of 2026
and W.M.P.Nos.20956 & 20957 of 2026**

H R D Constructions
Rep by K Dhanasekar Managing Partner,
No. 335, V.O. Street, Sholinganallur,
Chennai-600 119

..Petitioner(s)

Vs

The Assistant commissioner(ST)
Kelambakkam Assessment circle
No.46, Pasumpon Muthuramalingam Road
Greenways road, RA Puram
Chennai-600 028

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records of the Respondent Order dated 26.12.2025 passed with Ref. No. ZD331225404481V pertaining to the Financial Year 2021-22 and quash the same.

For Petitioner(s): M/s.Raghunandan Sriram

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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An order dated 26.12.2025 is assailed primarily on the ground of breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, 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 26.12.2025 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.



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.

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

To

The Assistant commissioner(ST)
Kelambakkam Assessment circle
No.46, Pasumpon Muthuramalingam Road
Greenways road, RA Puram
Chennai-600 028



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SENTHILKUMAR RAMAMOORTHY, J.

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