

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17385 of 2026
and WMP.Nos.18651 & 18652 of 2026**

Shri Omshakthi Industries
Represented by its Proprietor Mr NAGAPPAN
ILAYARAJ, SF.NO.872/1, PL.No.5,
Pillayar kovil Street, Kanchanakuppam,
Ambattur, Chennai 600 098.

..Petitioner

Vs

The Assistant Commissioner(ST)
Korattur Assessment circle,
Room No.330, 2nd Floor,
Integrated commercial Taxes buildings,
Nandanam, Chennai-600 035.

..Respondent

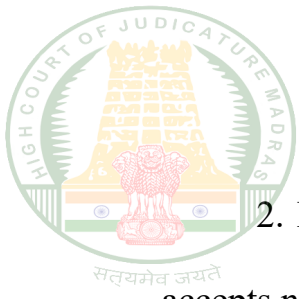
Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari calling for the records of the Respondent Pursuant to the impugned order in Reference Number ZD 330 925 173 8620 /2023-24 dated 15.09.2025 and quash the same as arbitrary, illegal.

For Petitioner:
For Respondent:

Mr. A.P.Karventhan for Mr. S.Ramanan
Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 15.09.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.



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. 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 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.

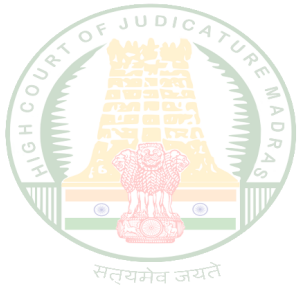
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

02-06-2026

Index : Yes/No

Neutral Citation : Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

To

The Assistant Commissioner(ST)
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