



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17888 of 2026
and WMP.Nos.19227 & 19228 of 2026**

Abishek Chordia
Proprietor of Tvl. A - One Floors
108/130, 1st Floor,
Poonamallee High Road, Maduravoyal,
Chennai 600 095.

.. Petitioner

Vs

The State Tax Officer,
Vanagaram Assessment Circle,
Integrated CT Building,
No.4/109, Chennai Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamallee-601203.

..Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari to call for the records culminating Order in Ref. No. ZD331225011013B dated 01.12.2025 passed by the respondent and quash the same as per se illegal.

For Petitioner:

Mr. S.Ravichandran

For Respondent:

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



ORDER

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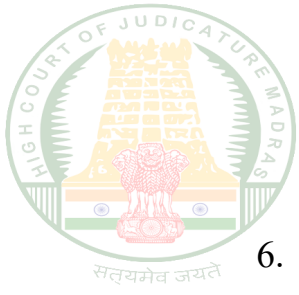
An order dated 01.12.2025 is assailed on the ground of breach of principles of natural justice by not providing a personal hearing to the petitioner.

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

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. 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.



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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04-06-2026

Index: Yes/No

Neutral Citation: Yes/No

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To

The State Tax Officer,
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Integrated CT Building,
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Poonamallee-601203.



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WP No. 17888 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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