



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19232 of 2026
and WMP.Nos.20507 & 20510 of 2026**

Kuppuswamy Kumaresan,
Proprietor of Kumaran Theatre,
No.364, Mount Madipakkam Main Road,
Ullagaram, Kancheepuram – 600091.

..Petitioner

Vs

The Deputy State Tax Officer 1 (FAC),
Nanganallur Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department (South Tower),Room
No.224, 2nd Floor, Anna salai,Nandanam,
Chennai 600 035.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records from the file of Respondent in impugned assessment order in GSTIN 33AKZPK8528N1Z6/2019-20 dated 23.08.2024 and in Reference No. ZD3308242159853 in GSTIN/ID 33AKZPK8528N1Z6 dated 23.08.2024 for the F.Y.2019-20, and quash the same as illegal, arbitrary and violative of principles of natural justice.



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For Petitioner:

Mr. M.Senthilkumar

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 23.08.2024 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 50% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% 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 50% 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.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer 1 (FAC),
Nanganallur Assessment Circle,
No.571, Integrated Commercial Taxes and Registration Department (South
Tower), Room No.224, 2nd Floor, Anna salai, Nandanam,
Chennai 600 035.



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SENTHILKUMAR RAMAMOORTHY, J.

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