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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19936 of 2026
and W.M.P.Nos.21288 & 21289 of 2026

Benaz Enterprises
REP BY ITS PROPRIETOR ,
JIYAUDEEN
NO,39, Padavattaman Nagar,
Ambattur Sidco Industrial Estate,
Chennai, TamilNadu 600098

..Petitioner(s)

Vs

The Commercial Tax Officer
Pattaravakkam, Ambattur,
Kancheepuram, Tamil nadu

..Respondent(s)

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 in impugned assessment order on the file of the respondent u/s 74 Act/Rules provision Ref.No.ZD330424230530Z dated 29.04.2024 for the assessment year 2022-2023, and quash the same as illegal.

For Petitioner(s): Mr.T.Suresh
for Mr.Naresh Kumar S

For Respondent(s): Mr.L.Gokulraj,
Government Counsel (Tax)

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ORDER

An order dated 29.04.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, 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 long after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 50% 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 50% 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 50% of the disputed tax demand.

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

10-06-2026
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Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Commercial Tax Officer
Pattaravakkam, Ambattur,
Kancheepuram, Tamil nadu

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SENTHILKUMAR RAMAMOORTHY, J.

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