

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18913 of 2026
and W.M.P.Nos.20209 & 20211 of 2026**

Tvl. K S Builders
Rep. by its proprietor Mr. K. Sridhar
No. 448, 36, Indra Nagar, Chendurpuram,
Kattupakkam, Tiruvallur 600 059
GSTIn 33CZIPS3999B3ZX

..Petitioner(s)

Vs

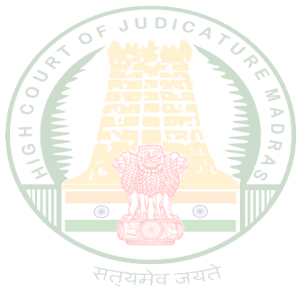
The Deputy Commercial Tax Officer
Poonamallee Assessment Circle,
Nazarathpet, Chennai 600 123

..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 pertaining to the impugned Order of Demand vide DRC-07 bearing reference no. ZD331025366405M dated 30.10.2025 passed by the respondent for the Financial Year 2024 - 2025 and quash the same is illegal, invalid and violative the principles of natural Justice.

For Petitioner(s): M/s.Arun Kumar Jambulingam

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



ORDER

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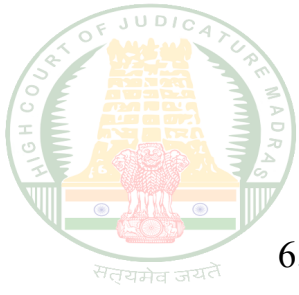
An order dated 30.10.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. 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 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.



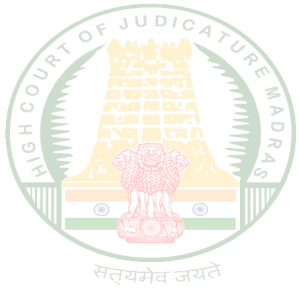
6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

08-06-2026

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

To

The Deputy Commercial Tax Officer
Poonamallee Assessment Circle,
Nazarathpet, Chennai 600 123



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SENTHILKUMAR RAMAMOORTHY, J.

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