



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19072 of 2026
and WMP.Nos.20318 & 20319 of 2026**

M/s A One Enterprises
Represented by its proprietor,
Mr. Kaja Mohideen
No 134, Melpatti Ponnappan Street,
Vyasarpadi, Chennai 600 039.

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC)
Villivakkam Assessment Circle,
PAPJM Annex Building, Greams Road,
Chennai 600 006.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the file of the Respondent and to quash the impugned assessment order dated 01.12.2025 bearing GSTIN no.33AQLPN4738K1ZF/2021-22 passed by the Respondent as arbitrary.

For Petitioner: Mr. N. Sanaullah

For Respondent: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 01.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Mr. R.Sethu Prabakaran, 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, 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.

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



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To

The Assistant Commissioner (ST) (FAC)
Villivakkam Assessment Circle,
PAPJM Annex Building, Greams Road,
Chennai 600 006.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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