



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21308 of 2026

AND

WMP NO. 23061 OF 2026, WMP NO. 23063 OF 2026

Emerald Agencies
Rep. by its Proprietrix Velu Anandhi
No..45/15C, Kanakkar Street, Kaladipet,
Thiruvotriyur, Chennai
Tamil Nadu 600 019

..Petitioner(s)

Vs

Commercial Tax Officer
Thiruvottiyur Assessment circle,
Integrated Commercial Taxes Building (North)
Division,
2nd Floor, Room No. 214,
No. 32 Elephant Gate Bridge Road,
Vepery Chennai 600 003.

..Respondent(s)

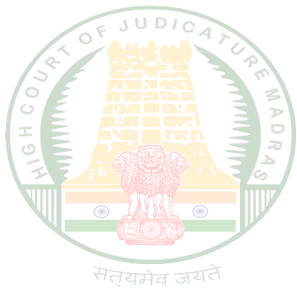
Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records of the respondent vide his Order of Assessment bearing Reference No.ZD331225402334Y in GSTIN/33AZWPA1796N1ZP/2021-2022 dated 26.12.2025 and to quash the same.

For Petitioner(s):

Mr.Saravanan G

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)



ORDER

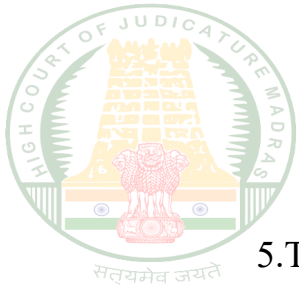
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An order dated 26.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2.Mr.L.Gokulraj, 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. Subject to fulfillment of the above condition, the Bank attachment will stand raised. 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.



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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.

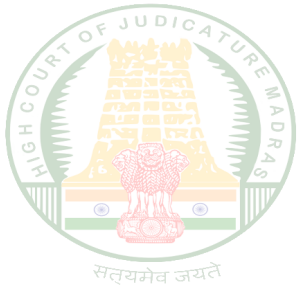
15-06-2026

Index: No
Speaking order
Neutral Citation: No

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To

The Commercial Tax Officer
Thiruvottiyur Assessment circle,
Integrated Commercial Taxes Building (North) Division,
2nd Floor, Room No. 214,
No. 32 Elephant Gate Bridge Road,
Vepery Chennai 600 003.



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SENTHILKUMAR RAMAMOORTHY J.

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