



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19216 of 2026

&

WMP Nos.20493 & 20495 of 2026

Sharma Anita Devi Proprietor of SLS Enterprises
7/1B, T H Road, New Washermenpet,
Chennai 600 081.

..Petitioner(s)

Vs

1. The Recovery Officer/ Deputy Commissioner
(St) North II, Room No.510, 5th Floor,
Integrated Commercial Taxes Building, No.32,
Elephant Gate Bridge Road, Chennai – 600003.
2. The Deputy State Tax Officer 1 Tondiarpet
Assessment Circle
Integrated Commercial Taxes Building,
Chennai North Division, No.32 Elephant Gate
Bridge Road,
Chennai 600 003.

..Respondent(s)

PRAYER: Writ petition is filed under Article 226 of the Constitution of India praying to issue writ of Certiorari to call for the records culminating Order reference No. ZD330724248020U dated 20.07.2024 passed by the 2nd respondent and quash the same.

For Petitioner(s): Mr.S.Ravichandran

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Govt. Counsel (tax)



ORDER

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An order dated 20.07.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Learned counsel for the petitioner submits that about 50% of the tax demanded under the impugned order was remitted on 01.08.2023 upon receiving the show cause notice. He submits that the matter may be remitted for reconsideration so as to provide an opportunity to the petitioner to contest the tax demand on merits.

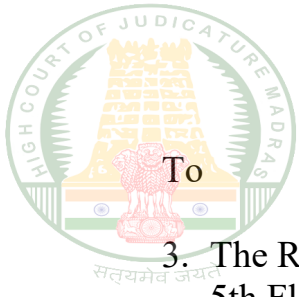
3. Given the fact that almost 50% of the tax demand was discharged upon receipt of the show cause notice, the interest of justice warrants reconsideration. Therefore, the impugned order is set aside and the matter is remanded for reconsideration. Upon providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

4. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

22-06-2026

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

KAL



To

3. The Recovery Officer/ Deputy Commissioner (St) North II, Room No.510,
5th Floor,
Integrated Commercial Taxes Building, No.32, Elephant Gate Bridge Road,
Chennai – 600003.

4. The Deputy State Tax Officer 1 Tondiarpet Assessment Circle
Integrated Commercial Taxes Building,
Chennai North Division, No.32 Elephant Gate Bridge Road,
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SENTHILKUMAR RAMAMOORTHY, J.

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