



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. 19224 of 2026  
and WMP.Nos.20501 & 20504 of 2026**

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

..Petitioner

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 I,  
TONDIARPET ASSESSMENT CIRCLE,  
INTEGRATED COMMERCIAL TAXES  
BUILDING, 2<sup>nd</sup> floor, ELEPHANT GATE  
BRIDGE ROAD, CHENNAI 600 003.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records culminating Order reference No. ZD330324073574G dated 13.03.2024 passed by the 2nd respondent and quash the same as per se illegal.



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For Petitioner:

Mr. S.Ravichandran

For Respondents:

Ms. Amirta Poonkodi Dinakaran  
Government Counsel (Tax)

## **ORDER**

An order dated 13.03.2024 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% 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 50% of the disputed tax demand. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.



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

(2/2)

Neutral Citation : Yes/No

KJ

To

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 I,  
TONDIARPET ASSESSMENT CIRCLE, INTEGRATED COMMERCIAL  
TAXES BUILDING, 2<sup>nd</sup> floor, ELEPHANT GATE BRIDGE ROAD,  
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**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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