

WEB COPY

WP No. 25474 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25474 of 2026
and W.M.P.Nos.27770 & 27771 of 2026**

M/S.Raj Pipe Industries,
Represented by its Proprietor Arockiaraj
16, Secretariat colony, adambakkam main road,
adambakkam, chennai, Tamilnadu - 600088.

..Petitioner(s)

Vs

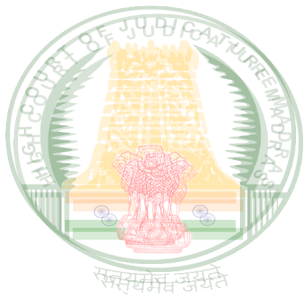
The Commercial Tax Officer
Nanganallur south III,
Chennai south, tamilnadu.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records relating
to the order dated 31.08.2024, bearing reference No. ZD3308243095593 on the
file of the respondent and quash the same, and consequently direct the
respondent to condone the delay in filing the statutory appeal.

For Petitioner(s): Mr.Prince Simon

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax)



ORDER

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An order dated 31.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, 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 50% 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 50% 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 50% of the disputed tax demand.



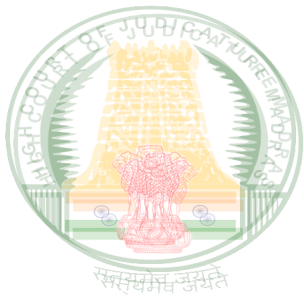
6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

15-07-2026

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

To

The Commercial Tax Officer
nanganallur south III,
Chennai south, tamilnadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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