



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24428 of 2026
and WMP.No.26631 of 2026**

Cloud Trade
Represented by its Proprietor,
S. Fayaz Ahamed,
No. 99/49, Broadway, Chennai – 600108.

..Petitioner

Vs

The Assistant Commissioner (ST)
Muthialpet assessment circle, block no.32,
room no.318, elephant gate bridge road,
Chennai - 600 003.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the respondent's demand order made in Reference No. ZD331225423450X dated 29.12.2025 and quash the same and consequently direct the respondent to give an opportunity of personal hearing.

For Petitioner: Mr. P. Suresh Babu

For Respondent: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 29.12.2025 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 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 as a condition for remand. 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 petition is closed. There shall be no order as to costs.

08-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



WP No. 24428 of 2



To

The Assistant Commissioner (ST)
Muthialpet assessment circle, block no.32,
room no.318, elephant gate bridge road,
Chennai - 600 003.

WEB COPY



WEB COPY

WP No. 24428 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 24428 of 2026
and WMP.No.26631 of 2026

08-07-2026