



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23964 of 2026
and WMP.Nos.26034 & 26036 of 2026**

M/s. Sri Selvaganapathy Industries
Represented by its Proprietor Srinivasan
Dhasarathan, B-58 Munuswamy Street,
Vanagaram road, Athipet, Chennai, Tiruvallur,
Tamil Nadu 600 058.

..Petitioner

Vs

The Deputy Commercial Tax Officer
Vangaram, Poonamallee,
Kancheepuram, Tamil nadu.

..Respondent

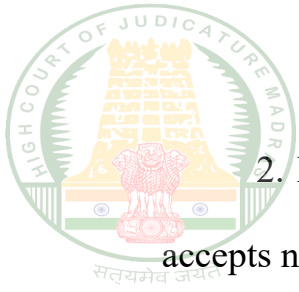
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the order dated 24.10.2025 bearing Reference No. ZD331025257056P on the file of the Respondent and quash the same, and consequently direct the Respondent to condone the delay in filing the statutory appeal.

For Petitioner: Ms. R. Supriya

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

ORDER

An order dated 24.10.2025 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.

WEB COPY

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.

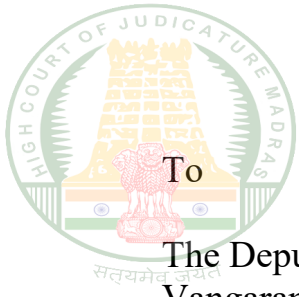
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

06-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



WP No. 23964 of 2



To

The Deputy Commercial Tax Officer
Vangaram, Poonamallee,
Kancheepuram, Tamil nadu.

WEB COPY



WEB COPY

WP No. 23964 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 23964 of 2026
and WMP.Nos.26034 & 26036 of 2026

06-07-2026