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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11-08-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22776 of 2026

and

W.M.P.(MD)No.16959 of 2026

Tvl. Rajkumar and Company
Rep. by its Proprietor Nagaraj,
S/o.Muthukrishnan,
7-1-54D, Anna Nagar, Batlagundu,
Dindigul District - 624 202.

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer / The Deputy
State Tax Officer
Nilakottai Assessment Circle,
Commercial Taxes Building,
5-2-36-B9, Madurai Road Periyar Colony,
Nilakottai - 624 208.

..Respondent(s)

Writ Petition, filed under Article 226 of the Constitution of India,
praying this court to issue a Writ of Certiorari calling for records pertaining to
impugned order of the Respondent in Ref. No. ZD331225269681C/2021-22
dated 17.12.2025 and quash the same and pass such further or other orders as
this Hon'ble court may deem fit and proper in the circumstances of this case and
thus render justice.

For Petitioner(s): Mr.B.Rooban

For Respondent(s): Mr.R.Parthiban
Special Government Pleader

ORDER

Mr.R.Parthiban, learned Special Government Pleader takes notice
for the respondent.



6. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *de novo* adjudication.



7. The learned counsel for the petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

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“The petitioner undertakes to pay 25% of the disputed tax.”

8. In view of the above, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 25% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such pre-deposit. Subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner, if any, shall also stand automatically lifted.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.



11. In case the petitioner fails to comply with any of the stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this Writ Petition had been dismissed *in limine* today.

12. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

13. This Writ Petition stands disposed of, with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

11-08-2026

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

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To

The Deputy Commercial Tax Officer / The Deputy State Tax Officer
Nilakottai Assessment Circle,
Commercial Taxes Building,
5-2-36-B9,
Madurai Road Periyar Colony,
Nilakottai - 624 208.



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C.SARAVANAN, J.

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