



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11-08-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22796 of 2026

and

W.M.P.(MD)No.16988 of 2026

Tvl.YMCA Rural Centre and Institute of Rural
Development Marthandam
Rep by its Secretary John Bose,
S/o.John Rose,
No.24-199, Vettuvanni, Marthandam,
Kanniyakumari 629 165

..Petitioner(s)

Vs

1. The Appellate Deputy Commissioner (ST)
Commercial Taxes Building,
Veinthankulam, Near New Bus Stand,
Thirunelveli 627 007
2. The Deputy Commercial Tax Officer/
The Deputy State Tax Officer 1,
Kuzhithurai Assessment Circle,
Commercial Taxes Office,
Kattathurai,
Kanyakumari 629 158

..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 2nd respondent in Ref. No.ZD330925502490N/2021-22
dated 17.09.2025 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):

Ms.P.Sudarkodinachiar
Government Advocate (Taxes)

ORDER

The petitioner is before this Court challenging the impugned order passed by the second respondent on 17.09.2025, after the appeal preferred by the petitioner on 28.01.2026 came to be rejected by the first respondent vide order dated 03.06.2026 on the ground of limitation.

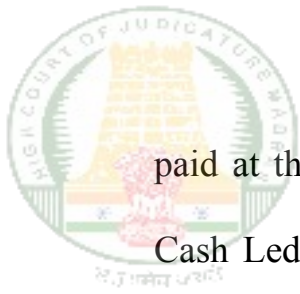
2. The facts on record indicates that the petitioner had deposited 10% of the disputed tax at the time of filing the appeal.

3. At this stage, the learned counsel for the petitioner submits that the petitioner had already deposited 10% of the disputed tax at the time of filing the appeal *i.e.*, on 28.01.2026 and that the petitioner is now willing to pre-deposit a further 15% of the disputed tax as a condition for *de novo* adjudication.

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

“The petitioner undertakes to pay additional 15% of the disputed tax in addition to 10% already paid.”

5. In view of the above, the impugned order is quashed and the case is remitted back to the second respondent to pass a fresh order, subject to the petitioner depositing additional 15% of the disputed tax over and above the tax



paid at the time of filing of appeal in cash through the petitioner's Electronic Cash Ledger within a period of thirty (30) days from the date of receipt of a copy of this order. Any amount already paid towards the said pre-deposit shall be duly adjusted.

6. Within the aforesaid period, the petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 11.08.2025, together with the requisite documents to substantiate the case, by treating the impugned order dated 17.09.2025 as an addendum to the Show Cause Notice dated 11.08.2025.

7. In the event of the petitioner complying with the above stipulations, the second 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 from the date of receipt of such reply / completion of the pre-deposit.

8. Subject to the petitioner complying with the above stipulations, the attachment of the petitioner's bank account, if any, shall stand automatically lifted.

9. It is made clear that the attachment of the petitioner's bank account shall be lifted subject to the petitioner depositing additional 15% of the disputed



tax over and above the tax paid at the time of filing of appeal, as ordered above, and provided that the petitioner is not in arrears of any other amount in respect of any other tax period, other than the amount demanded under the impugned order.

10. In the event of the petitioner failing to comply with any of the above stipulations, the second respondent shall be at liberty to proceed against the petitioner for recovery of the tax in accordance with law, as if this Writ Petition had been dismissed *in limine* today.

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

12. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the 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

1. The Appellate Deputy Commissioner (ST)
Commercial Taxes Building,
Veinthankulam, Near New Bus Stand, Thirunelveli 627 007



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2. The Deputy Commercial Tax officer/
The Deputy State Tax Officer 1,
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C.SARAVANAN, J.

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