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W.P.No.5855, 5952, 5956,
1692, 1696 & 1700 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.07.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.5855, 5952, 5956, 1692, 1696 & 1700 of 2024

and

W.M.P.Nos.6483, 6604, 6609, 1736, 1741 & 1744, 2985, 2986 of 2024

EXXONMOBIL LUBRICANTS PVT LTD

Represented by its Tax Supervisor

Mr. Vignesh Murugesan No.571 A and 571 /1 C1A

G.N.T Road Sholavaram Village, Tiruvallur -600 067.

...Petitioner in all W.Ps.

Vs.

1 THE ASSISTANT COMMISSIONER(ST)
Manali Assessment Circle Wall Tax Road
Chennai-03.

2 The Assistant Commissioner (CT)
Madhavaram Assessment Circle
Chennai - 600 066.

...Respondents in all W.Ps.

Common Prayer :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records leading to the issuance of revised order bearing reference TIN/33081084362/2012-13, 2011-12, 2008-09, 2007-08, 2009-10 & 2010-2011 dated 15.11.2023 to the extent of additions made for sale of lubricants against IIC and exemption claimed for sales returns passed by the 1st respondent herein and to quash the same.

Appearance of the petitioner in all Wps.



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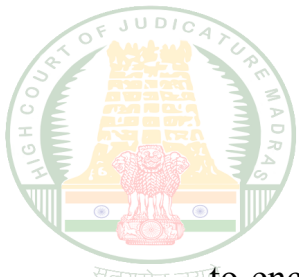
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For Petitioner : M/s.S.P.Sriharini

For Respondents : Mr.C.Harsha Raj,
Special Government Pleader (T)

COMMON ORDER

When the Writ Petitions were taken up for hearing, though M/s.S.P.Sri Harini, the learned counsel appearing for the petitioner argued the case at a considerable length during the post lunch session, the matter was passed over and was taken up again at the after noon, during which point of time, learned counsel appearing for the petitioner sought permission of this Court to withdraw with liberty to prefer Appeals against the orders that were impugned herein, and further submitted that by virtue of interim order passed by this Court in W.P.Nos.1692, 1696 & 1700 of 2024, dated 24.01.2024, the petitioner has furnished a bank guarantee in respect of the total amount of tax, penalty and interest demanded by the respondent-Tax Department, aggregating to a sum of Rs.8,28,92,544/-,(which is also confirmed by the respondents) and for complying with the statutory deposit for preferring such Appeals, 25% of the disputed tax would comes around to a sum of Rs.1,04,07,194/- and hence, seeks for a direction on the respondent



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to encash the bank guarantee to a sum of Rs.1,04,07,194/- from and out of
Rs.8,28,92,544/-,

2. Mr.C.Harsha Raj, the learned Special Government Pleader for the respondents has raised no objection for such course being adopted by the petitioner and submitted that whatever amount, the petitioner is liable to pay for compliance towards 10% of the pre-deposit for filing Appeals would be adjusted from the amount of Rs.8,28,92,544/-, which was furnished by the petitioner in the form of the bank gurarantee and would be treated as payment made towards statutory deposit for filing the Appeals and a direction issued in that regard would be complied by the respondents.

3. Thus, this Court, taking into consideration of the submissions made by the rival parties, is inclined to pass the following orders:-

i) The petitioner is at liberty to file Appeals against the orders that are impugned herein within a period of three weeks from the date of receipt of a copy of this order.

ii) In the meantime, the first respondent is directed to encash the bank guarantee, which was already furnished by the petitioner in his favour



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for a sum of Rs.8,28,92,544/-, a sum of Rs.1,04,07,194/- alone within a period of 1 week and adjust the same against 10% of statutory pre-deposit in the aforesaid manner and thereafter, shall entertain the Appeal in accordance with law.

4. In the result, the Writ Petitions are dismissed with liberty to the extent as stated above. No costs. Consequently, connected miscellaneous petitions are closed.

23.07.2025

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Index : yes/no

Neutral Citation : yes/no

To

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- 2 The Assistant Commissioner (CT)
Madhavaram Assessment Circle
Chennai - 600 066.

Krishnan Ramasamy,J.,

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