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W.P.Nos.10778 and 10783 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.10778 and 10783 of 2025

and

W.P.Nos.12131, 12133, 12135 and 12136 of 2025

BETWEEN

Kandan Steels

Represented by its proprietor Mrs.Janaji Annadurai

Having business at:

No.523/2, Achankulam Road,

Lakshmi Nagar, Neelambur,

Coimbatore- 641 062.

...

Petitioner in both W.P.'s

Vs.

1. State Tax Officer, Inspection Group III,
Tiruppur Division, 5/147, AEPC Building,
Kalkatti Pudur,
Tiruppur Main Road,
Avinashi- 641 654.

2. Joint Commissioner (ST), Tiruppur Intelligence
Division, 5/147, AEPC Building, Kalkatti Pudur,
Tiruppur Main Road,
Avinashi- 641 654.

...

Respondents in both W.P.'s



W.P.Nos.10778 and 10783 of 2025

Prayer in both W.P.'s: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of Order Nos.33CBBPJ3250M1ZT/2023-24 and 33CBBPJ3250M1ZT/2022-23 and Form DRC-07 bearing reference No.ZD3309240217982 both dated 04.09.2024 passed by the Respondents and quash the same.

For Petitioner : Mr.Sai Prashanth
(in both W.P.'s)

For Respondents : Mrs. P.Selvi
(in both W.P.'s) Government Advocate
(Taxes)

COMMON ORDER

Since the issue pertaining to these writ petitions and the relief sought for are one and the same, they are taken up together and disposed of by a common order.

2. These writ petitions have been filed challenging the impugned orders dated 04.09.2024 passed by the 1st Respondent and to quash the same.



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2. Ms.P.Selvi, learned Government Advocate (Taxes) takes notice on behalf of the respondents. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. When these writ petitions are taken up for hearing, the learned counsel for the petitioner submitted that it would suffice if the petitioner if the petitioner may be permitted to file Appeals, before the appellate authority challenging the impugned orders, and the appellate authority may be directed to take the appeals on record. Further, he would submit that the petitioner undertakes to deposit additional 5% of the disputed tax liability apart from 10% which has to be deposited at the time of filing Appeals, before the appellate authority.

4. The learned Government Advocate (Taxes) appearing for the respondents has stated no objection for the same.

5. Considering the submissions made by the learned counsel appearing on either side, this Writ petition is disposed of with liberty to the petitioner to file appeals before the appellate authority challenging



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the impugned orders, by depositing 15% (10%+5%) of the disputed tax liability before the appellate authority and such appeals being filed, along with aforesaid payment, the appellate authority shall take the appeals on record, without insisting upon the period of limitation and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity of hearing to the petitioner, as expeditiously as possible.

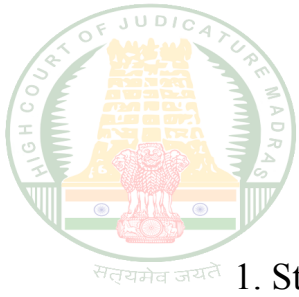
6. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

26.03.2025

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

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KRISHNAN RAMASAMY.J.,

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