



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.Nos.19435, 19436, 19438, 19441 and 19444 of 2025

and

WMP. No.21698, 21701, 21704, 21708 and 21715 of 2025

M/s. Shri Nandhi Dhall Mills India
Private Limited,
represented by its Director
Mr.B.Selvarathinam, No.270,
Narasimman Road, Shevapet,
Salem 636 002.

.... Petitioner in all WPs

Vs.

1. The State Tax Officer (Intelligence)
Inspection cell-2,
Office of the Joint Commissioner (ST),
Intelligence, Salem, Commercial Taxes
Building, Hasthampatti, Salem 636 007.
2. The State Tax Officer (Intelligence),
Inspection Cell-4,
Integrated commercial Taxes Building,
2nd Floor, Pitchards Road, Hasthampatti,
Salem 636 007.
3. Axis Bank, Agraharam Branch,
No.116 and 118, Sabari Palace,
2nd Agraharam, Salem 636 001.

.. Respondents in all Wps.

Prayer in WP.Nos. 19435, 19436, 19438, 19441 of 2025 : Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order in Form DRC



07 all dated 21.10.2024 bearing Ref Nos.ZD331024148569C, ZD331024148476J, ZD331024148361W, ZD331024148658D, passed by the 1st respondent for the financial years 2019-20, 2020-21, 2021-22, 2022-23, and quash the same.

Prayer in W.P.No.19444 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned communication dated 07.04.2025 issued by the 3rd respondent, whereby, a lien of Rs.29,48,288/- was marked on Account No.916020019086112 maintained by the Petitioner and quash the same.

For Petitioner in all cases : Mr. Hari Radhakrishnan

For Respondents in all cases : Mr.T.N.C.Kaushik,

Additional Government Pleader (T)

COMMON ORDER

By this common order, all these Writ Petitions are being disposed of, after recording the request of the learned counsel for the Petitioner that Petitioner may be given liberty to redress the grievance on merits before the Appellate Tribunal.

2. Learned Counsel for the Petitioner further submits that the Petitioner has also complied with the Order dated 28.05.2025 of this Court wherein, the impugned orders were stayed subject to the Petitioner depositing 25% of the disputed tax confirmed under the respective impugned Orders.



3. Recording the same, Writ Petition stands disposed by granting liberty to the Petitioner to file a statutory appeal against the respective impugned orders within 30 days from the date of receipt of a copy of this order.

4. At the time of filing of appeals, the Petitioner shall produce necessary documents to substantiate that the Petitioner has indeed already paid 25% of the disputed tax confirmed under each of the impugned orders.

5. In case Petitioner complies with the above stipulation, the Appellate Authority shall entertain the appeal and dispose of the same on merits on its own turn without further reference to the aspect of limitation. All the issues are left open to be canvassed before the Appellate Authority.

6. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

Neutral Citation : Yes / No
gv

27.11.2025



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C.SARAVANAN.,J
gv

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