



WEB COPY



W.A.No.2828 of 2025

THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.No. 2828 of 2025
and
C.M.P.No.22946 of 2025

M/s.Arnon Trading Pvt. Ltd.,
Rep. by its Managing Director,
Mr.Susil Adam Seelam
No.13, Clemens Road,
Purasawalkam,
Chennai – 600 007.

...Appellant

Vs.

1.The Assistant Commissioner (ST),
Purasawakkam Assessment Circle,
F/50, First Avenue,
Anna Nagar (East),
Chennai – 600 102.

2.The Deputy State Tax Officer – 1,
Purasawakkam Assessment Circle,
F/50, First Avenue,
Anna Nagar (East),
Chennai – 600 102.

...Respondents

PRAYER: The Writ Appeal filed under Clause 15 of the Letters Patent praying to set aside the order dated 19.10.2024 in W.P.No.31104 of 2024 and allow the Writ Appeal.



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For Appellant : Mr.M.Velmurugan
For Respondents : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate (Taxes)

J U D G M E N T

(Order of the Court was made by MOHAMMED SHAFFIQ, J.)

The present Writ Appeal is filed challenging the order of the learned Judge made in W.P.No.31104 of 2024, wherein, the challenge made to the order of adjudication dated 27.04.2024 for the period 2018-19 was remanded back to the adjudicating Authority subject to payment of 10% of the disputed tax within a period of four weeks.

2. The learned counsel for the appellant/ writ petitioner after submitting the brief facts would only submit that they would comply with the above condition and the matter may be remanded back. In other words, their limited request is only for extension of time for compliance with the order of the learned Single Judge.

3. This Court is inclined to permit the appellant to pay 10% as directed by the learned Judge within a further period of two (2) weeks from today. On such payment, the matter would be re-considered and orders will be passed afresh on merits and in accordance with law, after hearing the appellant. In



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case the appellant did not comply with the above condition, the order of adjudication shall stand revived. It is open to the respondents Authorities to proceed to recover in accordance with law.

4. Accordingly, this Writ Appeal stands **disposed of**. No costs. Consequently, the connected miscellaneous petition is closed.

(S.M.S., J.) (M.S.Q., J.)
22.09.2025

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

To

- 1.The Assistant Commissioner (ST),
Purasawakkam Assessment Circle,
F/50, First Avenue,
Anna Nagar (East),
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