



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WMP No. 38456 of 2025

AND

**WMP NO. 43609 OF 2025, WMP NO. 38457 OF 2025, WMP NO. 38460 OF
2025, WMP NO. 38465 OF 2025, WMP NO. 38464 OF 2025
in W.P.Nos.1692, 5855, 5952, 5956, 1696, 1700 of 2024**

ExxonMobil Lubricants Pvt Ltd
Rep. By Its Tax Supervisor,
Mr. Vigensh Murugesan,
No.571/A And 571/1C1A,
G.N.T. Road, Sholavaram Village,
Tiruvallur- 600 067.

Petitioner in all W.M.Ps

Vs

1.The Assistant Commissioner (ST),
Manali Assessment Circle,
Wall Tax Road, Chennai- 600 003.

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

Respondents in all W.M.Ps



In all W.Ps

For Petitioner(s): Mr.S.P.Sri Harini

For Respondent: Mr.C.Harsha Raj
Special Government Pleader

COMMON ORDER

These applications have been filed by the petitioner seeking to modify Paragraph No.3. ii) of the order dated 23.07.2025, which reads as follows:-

ii) In the meantime, the first respondent is directed to encash the bank guarantee, which was already furnished by the petitioner in his favour 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%, in the aforesaid manner and thereafter, shall entertain the Appeal in accordance with law.

2.Learned counsel for the petitioner would submit that the respondent Department is facing difficulty in encashing the Bank Guarantee partially to an extent of Rs.1,04,07,194/- as directed by this Court vide order dated 23.07.2025.

Since the petitioner is having bank account with Bank of America, Bangalore



Branch, the petitioner cannot obtain a Bank Guarantee from its local Authorized dealer, whereas, any partial encashment from the Bank Guarantee would require co-ordination between the Standard Chartered Bank (USA), State Bank of India and the petitioner Company, which requires multiple level of cross-border approvals. Therefore, learned counsel would submit that since the respondent Department is facing difficulties in encashing Bank Guarantee, the petitioner is willing to pay the pre-deposit by way of Demand Draft and therefore, to that extent he seeks to modify the order dated 23.07.2025.

3.He would also submit that the petitioner already took Demand Draft for a sum of Rs.1,04,70,194/- dated 08.09.2025 and therefore, he request for a direction to furnish the Demand Draft along with the appeal.

4.Taking into consideration of the above submissions that the respondent Department is facing difficulties in encashing the Bank Guarantee as ordered by this Court on 23.07.2025, Paragraph No.3(ii) of said order is modified as follows:-



WEB COPY

“3. ii). The Petitioner is directed to furnish the Bank Guarantee towards a sum of Rs.1,04,70,194/- by way of Demand Draft within a period of two weeks from today. In the event, the appeal is presented along with the Demand Draft the same shall be entertained.

iii) Further the petitioner has already furnished a Bank Guarantee to a sum of Rs.8,28,92,544/- subsequent to the order of this Court dated 24.01.2024. In view of the above modified direction, once the appeal is filed along with 10% pre-deposit, the respondent Department is directed to return the Bank Guarantee already furnished by the petitioner towards a sum of Rs.8,28,92,544/-.”

5. Accordingly, these petitions are ordered.

30-10-2025

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



WMP No.38456 of 2025 etc



To
WEB COPY

1.The Assistant Commissioner (ST),
Manali Assessment Circle,
Wall Tax Road, Chennai- 600 003.

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



WEB COPY

WMP No.38456 of 2025 etc



KRISHNAN RAMASAMY J.

rst

WMP Nos.38456, 43609, 38457,
38460, 38465 & 38464 of 2025
W.P.Nos.1692,5855, 5952, 5956,
1696, 1700 of 2024

30-10-2025