IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41294 of 2025
and WMP.Nos.46226 and 46228 of 2025

Tvl. MOHAN SAREES
GSTIN -33ABJEM1769L1ZV,
Represented by its Partner Rangasamy
Mohankumar,
223A, Lingappa Street,
Coimbatore 641 001.

Petitioner(s)

Vs

The Assistant Commissioner (ST)
RS Puram, Assessment Circle,
Commercial Tax Building,
Dr. Balasundaram Road,
Coimbatore-641 018

Respondent(s)

PRAYER

call for the records pertaining to the impugned attachment letter bearing Reference no.33ABJFM1769L1ZV/2023 dated 11.09.2025 issued by the Sole Respondent and quash the same.

For Petitioner(s): Mr.G. Derrick Sam

For Respondent: Mrs.P.Selvi, G.A.

ORDER

In this petition, the petitioner has challenged the impugned attachment letter dated 11.09.2025 bearing Reference no.33ABJFM1769L1ZV/2023 issued by the respondent seeking to recover the interest and the impugned attachment letter, as the said amount was towards tax, interest and penalty.

2. The facts on record would reveal that 2 orders came to be passed on the same day, i.e., on 04.12.2023. By the first mentioned order dated 04.12.2023, tax and penalty were imposed and by the second mentioned order, for the belated payment of tax covered by the first mentioned order, interest was levied for a sum of Rs.10,59,560/-.

3. The learned counsel for the petitioner submits that the petitioner filed

appeal only against the first order on 27.02.2024, which has been admitted on payment of 10% of the disputed tax. He submitted that interest is consequential. Consequently, the impugned recovery notice seeking to recover the interest was confirmed by the second mentioned order dated 04.12.2023 to recover a sum of Rs.10,59,560/- is unjustified.

4. The learned counsel for the respondent submitted that in the absence of appeal against the second mentioned order, the respondent is entitled to proceed with the impugned recovery proceedings.

5. Having considered the submissions of the learned counsel for the petitioner and the learned counsel for the respondent, I am of the view that there is no justification in precipitating by issuing the impugned attachment order to recover the amount due and order dated 04.12.2023 whereby the demand towards the interest has been confirmed pursuant to the order of the same date confirming the tax due and penalty from the petitioner for the tax period 2018-19. If a common order had been passed, the petitioner would have

been required to deposit only 10% of the disputed tax.

6. Considering the same, the impugned recovery proceedings shall be kept in abeyance. Since separate order has been passed on 04.12.2023, the petitioner shall file a supplementary appeal challenging the levy of interest before the Appellate Authority within a period of 30 days from today. The Appellate Authority shall admit the appeal without further reference to limitation. Since the interest liability is consequential, there shall be no pre-deposit. All recovery proceedings pursuant to the second mentioned order dated 04.12.2023 seeking to demand interest shall be kept in abeyance, pending disposal of the appeal. Subject to such order, the interest amount can be demanded at that stage.

7. The Writ Petition has been disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

30-10-2025

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

To

The Assistant Commissioner (ST)
Rs. Puram, Assessment Circle,
Commercial Tax Building,
Dr. Balasundaram Road,
Coimbatore-641 018

C.SARAVANAN J.
pvs

WP No. 41294 of 2025

30-10-2025