



WEB COPY



W.P.No.44992 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44992 of 2025

and

W.M.P.Nos.50162 and 50163 of 2025

M/s.Valar and Co

Represented by its Managing Partner,
Subramaniam.

... Petitioner

Vs.

The State Tax Officer (FAC),
Edappadi Assessment Circle,
Salem.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records leading to the issuance of Assessment Order bearing Reference No.33AAEFV8404F1ZC/2020-21 dated 23.02.2025 passed by the Respondent herein and quash the same.

For Petitioner : M/s.S.P.Sri Harini

For Respondent : Mr.C.Harsharaj
Special Government Pleader



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5. The learned counsel for the Petitioner submits that entire amount has been recovered from the Petitioner.

6. The learned Special Government Pleader for the Respondent is however unable to confirm the same.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent and following the consistent view taken by this Court under similar circumstances, this Writ Petition is disposed of by giving liberty to the Petitioner to challenge the aforesaid impugned order dated 23.02.2025 before the Appellate Authority subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Any amount recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.



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9. In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose of the appeal on merits without reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.



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WEB COPY 13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

27.11.2025

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To:

The State Tax Officer (FAC),
Edappadi Assessment Circle,
Salem.



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C.SARAVANAN, J.

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