



W.P(MD)No.22257 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22257 of 2025

and

W.M.P(MD)Nos.17370 and 17371 of 2025

S.A.Aanandan Mill Limited,
Rep by its Managing Director,
Mr.Ilavarasu Aanandan,
Door No.10, Srivilliputhur Road,
Padikasuvaithanpatti Village,
Mamsapuram Post,
Rajapalayam – 626110,
Virudhunagar District.

... Petitioner

Vs.

1.The Commissioner of Income Tax,
No.2, V.P.Rathinasamy Nadar Road,
Viswanathapuram, C.R.Building,
Bibikulam, Madurai.

2.The Deputy Commissioner of Income Tax,
No.2, V.P.Rathinasamy Nadar Road,
Viswanathapuram, C.R.Building,
Bibikulam, Madurai.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records relating to the Impugned order/Demand Notice issued by the 2nd respondent in Notice No. ITBA/COM/F/17/2025-26/1077377719 (1) dated



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23.06.2025 and quash the same as illegal and consequently direct the 1st respondent to dispose of the Appeal filed by the petitioner before the National Faceless Appeal Centre (NFAC) on 06.04.2024 vide Acknowledgment No. 167989220060424 within the stipulated time.

For Petitioner : Mr.S.Madhavan

For Respondents : Mr.N.Dilip Kumar
Standing Counsel

ORDER

The petitioner is before this Court challenging the impugned communication/order dated 23.06.2025, whereby, the petitioner was directed to deposit the amount within the time stipulated therein. The time stipulated in the communication dated 23.06.2025 are as under:

Due date for payment of installment	Installment Amount
On or before 30.06.2025	Rs.20,00,000/-
On or before 15.07.2025	Rs.20,00,000/-
On or before 15.08.2025	Rs.20,00,000/-
On or before 15.09.2025	Rs.20,19,356/-
Total	Rs.80,79,356/-

2. The learned counsel for the petitioner submits that the impugned order is arbitrary and liable to be interfered with.



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3. The learned Standing Counsel for the respondent submits that the impugned order has been passed strictly in accordance with the prevailing guidelines issued by the Central Board of Indirect Taxes.

4. Having considered the submissions made by the learned counsel for the petitioner and the learned Standing Counsel for the respondents, I am of the view that the circular mandating pre-deposit 20% of the disputed tax is not sacrosanct. The Hon'ble Supreme Court has laid down the principle in the case of *Principal Commissioner of Income Tax Vs. LG Electronics Private Limited* reported in *2018 (18) SCC 447*.

5. In view of the above, the impugned order is set aside and the case is remitted back to the respondents to pass fresh orders in view of the decision rendered by the Hon'ble Supreme Court in the case of *Principal Commissioner of Income Tax Vs. LG Electronics Private Limited* reported in *2018 (18) SCC 447* within a period of 6 weeks from the date of receipt of a copy of this order. The petitioner is directed to file better application. If such application is filed, the same shall be considered and disposed of on merits.



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6. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

13.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

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C.SARAVANAN, J.

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