



WEB COPY

WP No. 7823 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7823 of 2026

and W.M.P.Nos.8433, 8436 & 8437 of 2026

Tvl.Veekay Industries,
(Firm dissolved and therefore represented by its
erstwhile Partner M Balasubramanian)
BNM Company Road, Karur Vysya Bank,
Backside Perundurai Road,Erode

..Petitioner(s)

Vs

1. The Assistant Commissioner(CT),
Chithode Assessment Circle,Erode.

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records pertaining to the impugned proceedings of the Tamil Nadu Sales Tax Appellate Tribunal,Additional Bench, Coimbatore-18 in Coimbatore Tribunal State Appeal No.49 of 2017 dated 05.02.2024 passed or the Assessment Year 2013-14 and Quash the same as illegal and consequently direct the learned Tribunal to restore the appeal,i.e.,appeal No.49 of 2017 before its office and to re-hear the same.

For Petitioner(s): Ms.S.Vishnu Priya

For Respondent(s): Mrs.P.Selvi, Government Advocate

**ORDER**

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The petitioner is before this Court against the impugned order dated 05.02.2024 passed by the Sale Tax Appellate Tribunal (Additional Bench), Coimbatore in Coimbatore Tribunal State Appeal No.49 of 17 and Cross Objection Petition No.9 of 2017.

4. By the impugned order dated 05.02.2024, the respondent's Appeal has been allowed in absence of proper representation by the petitioner. It is noticed that pursuant to the order of the Appellate Tribunal, the property of the petitioner was also sought to be auctioned on 20.01.2025.

5. The learned counsel for the petitioner submits that the petitioner is willing to deposit the balance 50% of the disputed tax confirmed vide impugned order dated 05.02.2024 as a condition for *denovo* adjudication and he had also made an endorsement in the Court bundle which reads as under:



“ The petitioner is ready and willing to pay balance tax liability with a condition to restore the appeal before the learned Tribunal”

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Appellate Authority to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Liberty is granted to the petitioner to challenge the impugned order before the Appellate Authority subject to the petitioner depositing balance 50% of the disputed tax, in cash or 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. In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose the appeal on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of filing of appeal. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.



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9. It is made clear that bank attachment, if any, shall be lifted subject to the Petitioner depositing balance 50% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

10. 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 Respondent shall give due notice to the Petitioner.

13. With the above observations, this Writ Petition is disposed of. No costs. Connected miscellaneous petitions are closed.

25-02-2026

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

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The Assistant Commissioner (CT),
Chithode Assessment Circle, Erode.





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C.SARAVANAN, J.

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