



WEB COPY

WP No. 5785 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 5785 of 2026
and W.M.P.Nos.6304 & 6305 of 2026**

Sri Ganapathy Agencies
Rep by its proprietor Thulasiraman
1158/1A2A, Seetharam North
Hosur
Krishnagiri -635 109

..Petitioner(s)

Vs

1. Deputy state tax officer
Adjudication and Legal
Hosur
No.3/47,Sapthagiri complex
Thorapalli Agraharam village,
Hosur Taluk,
Krishnagiri -635109
2. Deputy Commissioner Appeals (ST) Salem and
Erode
No.1, Pitchards road,Salem

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the impugned order dated 11-09-2024 passed by the first respondent in reference No. 33ACYPT2595H1ZT/2017-18 and quash the same

For Petitioner(s): Ms.Divya

For Respondent(s): Mr.C.Harsharaj, Special Government Pleader



ORDER

Heard Ms.Divya, the learned counsel for the petitioner and Mr.C.Harsharaj, the learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. The petitioner is before this Court as against the impugned order dated 11.09.2024 after the application filed by the petitioner on 24.10.2024 for rectifying the aforesaid order came to be rejected by an order dated 27.01.2025.

4. It is noticed that the petitioner was also unsuccessful in challenging the impugned order by way of filing an appeal on 28.04.2025 which came to be rejected by an order dated 05.05.2025.

5. The learned counsel for the petitioner would submit that the petitioner had deposited 10% of the disputed tax at the time of filing the appeal.

6. The learned counsel for the petitioner would further submit that the petitioner is willing to pre-deposit 40% over and above 10% that was already pre-deposited. He had also made an endorsement to that effect in the court



bundle.

7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

8. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 2nd respondent to pass a fresh order in appeal on merits in lieu of impugned order dated 11.09.2024 subject to the Petitioner depositing another 40% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of an appeal, 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.

9. In case there has been any recovery or any other amount paid by the Petitioner or recovered from the petitioner towards the tax liability confirmed vide impugned order dated 25.08.2025, the same shall be set off against the pre-deposit of 40% as ordered above. This shall however be subject to verification by the Respondents.

10. In case the Petitioner complies with the above stipulations, the 2nd respondent shall proceed to pass a final order on merits without further reference to the limitation. 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. All the issues are left open to be canvassed by the Petitioner.

11. It is made clear that bank attachment, if any, shall be lifted subject to the Petitioner depositing 40% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded 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 concerned 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 2nd Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

20-02-2026

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



To:

1. Deputy state tax officer
Adjudication and Legal
Hosur
No.3/47,Sapthagiri complex
Thorapalli Agraharam village,
Hosur Taluk,
Krishnagiri -635109
2. Deputy Commissioner Appeals (ST) Salem and Erode
No.1, Pitchards road,Salem



WEB COPY

WP No. 5785 of 2



C.SARAVANAN, J.

BKN

WP No. 5785 of 2026

20-02-2026