



WEB COPY

WA Nos.918, 912, 916 & 914 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MRS.JUSTICE N. MALA

WA Nos.918, 912, 916 & 914 of 2026

W.A.No.918 of 2026 :

M/s. Sugos Steel Traders
Rep. by its Partner V.Govindkumar

..Appellant(s)

Vs

The Assistant Commissioner (ST) (FAC)
Hosur (South) - III Assessment Circle,
Hosur-635109

..Respondent(s)

WA No. 912 of 2026

M/s.Sugos Steel Traders
Rep. by its Partner, V.Govindkumar

..Appellant(s)

Vs

The Assistant Commissioner (ST) (FAC)
Hosur (South) - III Assessment Circle,
Hosur-635109

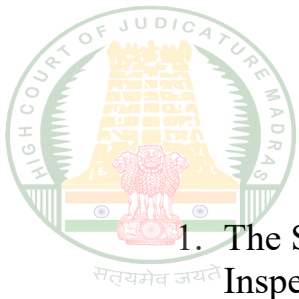
..Respondent(s)

WA No. 916 of 2026

M/s. Sugos Steel Traders
Rep. by its Partner V.Govindkumar

..Appellant(s)

Vs



WEB COPY

1. The State Tax Officer,
Inspection – 4,
Office of the Joint Commissioner (ST) (Int),
3/47, Sapthagiri Complex,
Hosur Division,
Hosur.

2. The Assistant Commissioner (ST)(FAC)
Hosur (South) -III Assessment Circle,
Hosur-635109

..Respondent(s)

WA No. 914 of 2026

M/s. Sugos Steel Traders
Rep. by its Partner V.Govindkumar

..Appellant(s)

Vs

The State Tax Officer
Inspection 4, Office of the Joint Commissioner
(ST) (Int),
No.3/47 Sapthagiri Complex,
Hosur Division,
Hosur.

..Respondent(s)

WA No. 918 of 2026

To set aside the order dated 22-11-2024 made in W.P.No.34479 of 2024 in so far as it relates to the deposit of 25 percentage of tax demand as a condition for de novo order after granting opportunity to the appellant and allow the prayer made in the said Writ Petition.

WA No. 912 of 2026

To set aside the order dated 27-11-2024 made in W.P.No.34470 of 2024 in so far as it relates to the direction to pay 25 percent of tax demand as a condition for de novo order after granting opportunity to the appellant and allow the



prayer made in the said Writ Petition.

WA No. 916 of 2026

To set aside the order dated 25-11-2024 made in W.P.No.34281 of 2024 in so far as it relates to the deposit of 25 percentage of tax demand as a condition for de novo order after granting opportunity to the appellant and allow the prayer made in the said Writ Petition.

WA No. 914 of 2026

To set aside the order dated 21-11-2024 made in W.P.No.34171 of 2024 in so far as it relates to the deposit of 25 percentage of tax demand as a condition for de novo order after granting opportunity to the appellant and allow the prayer made in the said Writ Petition.

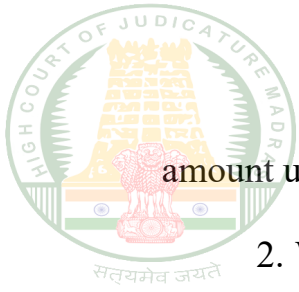
For Appellant(s) in all Mr.K.Jeyachandran
W.As.:

For Respondent(s) in all Ms.Amrita Poongodi Dinakaran
W.As.: Govt. Advocate.

Judgment

(Judgment of the Court was delivered by Dr.G.Jayachandran J.)

Since it was a consent order, we do not find any error or illegality in the order passed by the learned single Judge. The learned single Judge had considered the delay as well as the interest of the Revenue and permitted the appellant/writ petitioner to agitate the case on deposit of 25% of the tax demand. However, since the time granted to deposit 25% of the tax demand and agitate has expired, we are inclined to extend the time for payment of the



amount up to July,15,2026.

2. Writ Appeals are disposed of accordingly. No costs. Consequently, the connected C.M.P.Nos.9667, 9636, 9658 and 9638 of 2026 are closed.

(G.J.,J.) (N.M.,J.)
01-06-2026

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

DIXIT

To

1. The State Tax Officer
Inspection 4, Office of the Joint Commissioner
(ST) (Int),
No.3/47 Sapthagiri complex
Hosur Division,
Hosur.

2. The Assistant Commissioner (ST) (FAC)
Hosur (South) - III Assessment Circle
Hosur-635109



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WA Nos.918, 912, 916 & 914 of 2



**DR.G.JAYACHANDRAN J.
AND
N.MALA J.**

DIXIT

WA Nos.918, 912, 916 & 914 of 2026

01-06-2026