



WEB COPY

WP No. 6866 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 6866 of 2026
and W.M.P.Nos.7464 & 7465 of 2026**

Kandiah Muthupandi
Proprietor of M/s. M.S.K. Plastic No. 3, 1st Street,
Abirami Avenue, KKD Nagar, Kodungaiyur
Chennai 600 118

..Petitioner(s)

Vs

The Assistant Commissioner ST FAC
Kodungaiyur Assessment Circle,
No 32 Integrated commercial taxes office Complex
Elephant Gate Bridge Road,
Chennai 600 003

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records pertaining to the impugned order dated 28.06.2025 bearing Reference No. ZD330625322461P passed by the Respondent and quash the same and pass such other orders as this Hon'ble Court may deem fit and necessary in the nature and circumstances of the case and thus render justice.

For Petitioner(s):

Ms.Swetha.R.S

For Respondent(s):

Ms.Amirtha Poonkodi Dinakaran
Government Advocate



ORDER

Heard Mr.A.G.Sathyanarayana, the learned counsel for the petitioner and Mrs.K.Vasanthamala, the learned Government Advocate 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. In this writ petition, the petitioner has challenged the impugned order dated 28.06.2025 passed by the respondent after considering the reply dated 30.03.2025 to the Show Cause Notice DRC – 01 dated 11.08.2023 of the petitioner.

4. The learned counsel for the petitioner submits that the petitioner is willing to deposit 100% of the disputed tax confirmed vide Impugned Order dated 28.06.2025 as a condition for entertaining the appeal against the impugned order passed by the Appellate Authority.

5. The learned Government Advocate has no objection for the same. The learned counsel for the petitioner has made the following endorsement in the Court bundle which is extracted hereunder:



“Petitioner undertakes to deposit 100% of the disputed tax amount”

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6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of 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 100% of the disputed tax confirmed vide Impugned Order dated 28.06.2025, 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.



9. It is made clear that bank attachment, if any, shall be lifted subject to the Petitioner depositing 100% 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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To:

The Assistant Commissioner ST FAC
Kodungaiyur Assessment Circle,
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Chennai 600 003



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C.SARAVANAN, J.

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