IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WMP No. 7214 of 2026
IN
WP NO. 42182 OF 2025

Sri Vinayaga Handlers Pvt Ltd
Rep By Its Director 61, Arathoon Road,
Royapuram, Chennai- 13.

..Petitioner(s)

Vs

1. Proper Officer
   Royapuram Assessment Circle, Chennai.

2. The Assistant Commissioner
   Royapuram North Ii, Chennai-3

..Respondent(s)

Writ Miscellaneous Petition is filed under Article 226 of the Constitution of India to modify the order dated 18.11.2025 passed in WP.No. 42182 of 2025 by directing the petitioner to deposit 25% only of the two surviving demands, excluding amount already paid and demand already dropped and to pass

For Petitioner(s): No appearance

For Respondent(s): Mrs.K.Vasanthamala, Government Advocate

ORDER

Heard Mrs.K.Vasanthamala, the learned Government Advocate, on behalf of the respondents.

2. This petition has been filed for modification of the order dated 18.11.2025 made in W.P.No.42812 of 2025 wherein it is ordered as under:

" 8. At best, the petitioner can be given liberty to file an appeal before the appellate authority, following the consistent view taken by this Court under similar circumstances, by directing the petitioner to deposit 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

9. In case the petitioner files such an appeal along with pre-deposit of 25% of the disputed tax, the Appellate Authority namely Appellate Deputy Commissioner (CT)-(North), Chennai-600006, shall dispose of the appeal on merits after hearing the petitioner without reference to limitation.

10. In case the petitioner fails to comply with the same, the respondents are at liberty to proceed against the petitioner in the manner known to law.

11. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs."

3. In the affidavit filed in support of the present petition, the petitioner has stated as under:

" 5. I humbly submit that out of the six demands forming part of the writ petition:

a. Three demands namely, a sum of Rs.1,51,278 (Item -IV) towards ITC claimed on motor vehicles etc., a sum of Rs.3,47,978 (Item -V) being ITC from suppliers who has not paid tax and another sum of Rs.3,06,482 (Item -VI) towards interest payable for delayed filling have already been fully paid by the petitioner. The payment receipt towards the same is annexed herewith.

b. One demand namely for a sum of Rs.1,98,53,722 (Item II) has been dropped by the very same Proper Officer vide ordered dated 23.11.2024. The said order is attached herewith.

c. Only two demands namely, towards return filed belatedly (Item -I) for a sum of Rs.8,89,733 and another demand towards RCM miscalculation (Item - III) being a sum of Rs. 78,76,059 survives.

6. I humbly submit that therefore, only the two surviving demands constitute disputed tax.

7. humbly submit that pre-deposit can apply only to subsisting disputed demands and cannot include amounts already paid or dropped. This fact was however not brought to the Knowledge of this Hon'ble Court at the time of Admission of the Writ Petition.

8. I humbly submit that due to that error, the petitioner has to *deposit 25% of the demand when out the 5 issues, the tax demand on two issues has been fully paid and the tax demand on the 3rd issue has been reversed. Therefore, the dispute is only relating to two demands and therefore the petitioner will be liable to deposit 25% of these two demands only. At the risk of repetition 1 humbly submit that this fact was not brought to the knowledge of this Hon'ble Court at the time of admission of the writ petition."*

4. There is no scope for modification of the order as the petitioner is required to deposit only 25% of the disputed tax, in so far as the petitioner is aggrieved by the order impugned in the writ petition. Therefore, this miscellaneous petition filed for modification of order is liable to be dismissed.

5. Accordingly, this Writ Miscellaneous Petition is dismissed. No costs.

27-02-2026

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

BKN

To:

1. The Proper Officer
   Royapuram Assessment Circle, Chennai.
2. The Assistant Commissioner
   Royapuram North II, Chennai-3

C.SARAVANAN, J.

BKN

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