IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8415 of 2026
and WMP No.9103 of 2026

Chennaiyan Venkatesan
Proprietor of Balaji Textiles and Readymades
No.5,6, B.T. Market Road, Bargur,
Krishnagiri, Tamil Nadu, 635104.

..Petitioner(s)

Vs

1. The Deputy Commissioner (St) (Appeal)
   Erode and Salem
   Integrated Commercial Taxes Building,
   Room No.233, Iind Floor,
   No.17, Pitchards Road, Salem-7.
2. Deputy Commercial Tax Officer (ST)
   Krishnagiri -II Circle,
   Krishnagiri.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of 1st respondent in ROC.No.1228/A1/2024 dated 21-08-2024 and quash the same as illegal and consequentially remand back by directing the 1st Respondent for passing a fresh order after consideration of the appeal filed by the petitioner.

For Petitioner(s): Mr.Kaushik Narayanan.V

For Respondent(s): Ms.Amirtha Poongodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is 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 Respondents.

3. The petitioner is before this Court challenging the impugned order dated 21.08.2024 passed by the 1st respondent, whereby petitioner's appeal against the order dated 26.10.2023 passed by the 2nd respondent was rejected on the ground of limitation. The said appeal was filed with a delay of 57 days beyond the condonable period of limitation.

4. After the appeal was dismissed on 21.08.2024 by the office of the 1st respondent, the Petitioner has now approached this Court long after the expiry of the limitation period by filing this Writ Petition only on 20.02.2026. As such, there is no scope for interfering with the impugned order.

5. The consistent view of this Court under similar circumstances is to

remit the case back to the Original Authority, namely the 2nd respondent, subject to the assessee depositing the balance of the disputed tax as per the original order dated 26.10.2023. It is noted that, at the time of filing the appeal before the 1st respondent, the petitioner had deposited 10% of the disputed tax.

6. At this stage, the learned counsel for the petitioner consent for depositing balance amount of the tax as a condition for *denovo* adjudication of the issue before the 2nd respondent and he has also made an endorsement to that effect in the Court bundle.

7. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"Consent to instruct petitioner to remit balance 90% of the tax demanded in IO for de Novo proceedings"*

8. In view of the above, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner additionally depositing 90% of the disputed tax confirmed vide each impugned order over and above 10% of the disputed tax already pre-deposited at the time of filing of an appeal dated 23.04.2024, 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. Amount which has already recovered from the petitioner or paid by the petitioner towards the tax liability confirmed vide impugned order dated 21.08.2024 shall be adjusted towards the pre-deposit of 90% of disputed tax.

10. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits and in accordance with law without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner additionally depositing 90% of the disputed tax confirmed vide impugned order 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.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

13. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

14. The Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

04-03-2026

GBI

To

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   Erode and Salem
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   No.17, Pitchards Road, Salem-7.
2. Deputy Commercial Tax Officer (ST)
   Krishnagiri -II Circle,
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C.SARAVANAN, J.

GBI

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