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W.P. Nos. 9110 & 9116 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 9110 and 9116 of 2026

and

W.M.P. Nos. 9835, 9836, 9838 & 9839 of 2026

W.P. No. 9110 of 2026

Tvl. Muthukumarasamy Saravanan
Rep., by its Proprietor, Saravanan. M

... Petitioner

Vs.

Assistant Commissioner (ST) FACT,
Chrompet Assessment Circle,
Station: Mylapore Office Taluk Building,
Room No.306, 3rd Floor, No.46,
Pasumpon Muthuramalingam Salai, Raja Annamalai Puram,
Chennai – 600 028.

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the respondent vide Reference No.ZD3302251919927 dated 19.02.2025 confirming a sum of Rs.43,68,638/- towards tax, interest, penalty and late fee along with the detailed order as annexure and quash the same.

For Petitioner : Mr. R. Mansoor Ilahi
For Respondent : Mr. C. Harsha Raj,
Special Government Pleader



W.P. Nos. 9110 & 9116 of 2026

W.P. No. 9116 of 2026

Tyl. Muthukumarasamy Saravanan
Rep., by its Proprietor, Saravanan. M

... Petitioner

Vs.

Deputy State Tax Officer,
Chrompet Assessment Circle,
Integrated Building for Commercial Taxes and Registration Department,
Room No.313, 3rd Floor, Nandanam,
Chennai – 600 035.

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the respondent vide Reference No.ZD330325197146C dated 25.03.2025 confirming a sum of Rs.6,19,564/- towards tax, interest, penalty and late fee along with the detailed order as annexure and quash the same.

For Petitioner : Mr. R. Mansoor Ilahi
For Respondent : Mr. C. Harsha Raj,
Special Government Pleader

COMMON ORDER

Both these Writ Petitions are being disposed of by way of this common order at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader who takes notice on behalf of the Respondent.



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2. Learned counsel for the Petitioner submitted that the amount have already been recovered towards the tax confirmed vide the respective impugned orders dated 19.02.2025 and 25.03.2025 in these two writ petitions. The learned counsel submits that the Petitioner is willing and agreeable to deposit 25% of the disputed tax, after deducting any amount already recovered and paid.

3. Learned Special Government Pleader for the Respondent submitted that Respondent has no objection for remitting the case back for *de novo* adjudication, subject to verification that amounts over and above 25% of the disputed tax for the respective tax periods have been recovered.

4. In this regard, the learned counsel for the Petitioner has made the following endorsement in the Court bundles:

“In W.P.No.9110 of 2026 – I hereby agree and acknowledge to deposit 25% of the tax liability over and above the amount that were appropriated already without any coercion and with my full understanding.”

In W.P.No.9116 of 2026 – I hereby agree and acknowledge to deposit 25% of the tax liability over and above the amounts that were already appropriated with my complete understanding and without coercion”.



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5. Considering the submissions made by the learned counsels on either side, I am of the view that, subject to the Petitioner complying with the above stipulation, the Respondent shall proceed to pass final orders in lieu of the impugned orders dated 19.02.2025 and 25.03.2025. It is made clear that the attachment of the petitioner's bank account, if any, shall stand automatically vacated on compliance to the above condition, provided that the petitioner is not in arrears of any other tax liability, except for the tax period 2020-2021. Needless to state, before passing any such order, the Petitioner shall be heard.

6. Accordingly, these Writ Petitions are disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

01.04.2026

Neutral Citation: Yes / No
AT



W.P. Nos. 9110 & 9116 of 2026

To

1. The Assistant Commissioner (ST) FACT,

Chrompet Assessment Circle,

Station: Mylapore Office Taluk Building,

Room No.306, 3rd Floor, No.46,

Pasumpon Muthuramalingam Salai, Raja Annamalai Puram,

Chennai – 600 028.

2. The Deputy State Tax Officer,

Chrompet Assessment Circle,

Integrated Building for Commercial Taxes and Registration Department,

Room No.313, 3rd Floor, Nandanam,

Chennai – 600 035.



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W.P. Nos. 9110 & 9116 of 2026

C.SARAVANAN, J.

AT

W.P. Nos. 9110 and 9116 of 2026 and
W.M.P. Nos. 9835, 9836, 9838 & 9839 of 2026

01.04.2026