



WEB COPY

WP No. 8576 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8576 of 2026

AND

WMP NO. 9256 OF 2026

Velan Hotels Ltd
rep by its Managing Director,
Mr.M.R. Gauthaman,
No.41, Kangeyam Road,
Tiruppur-641 604.

..Petitioner(s)

Vs

1. The Government of Tamilnadu
Commercial Taxes
Rep by its Secretary,
Government of Tamil Nadu,
Secretariat, Fort St. Georg
Chennai- 600 009.
2. The Assistant Commissioner (CT)
Central 1 Assessment Circle,
Emperor building,
16, Indira Nagar 1st street,
Avinash Road,
Tiruppur-641 603,
Tamil Nadu.

..Respondent(s)

PRAYER:Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the 2nd Respondent proceedings dated 29.01.2026 in TNET/TNGST No.2401042/2006-07, notice of assessment and consequent demand (Form B-3) and demand of penalty (Form-54) in TNGST/2401042/Assessment year 2006-07 to quash the same as illegal, arbitrary, without jurisdiction and barred by limitation under Section 8(5) of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990.



For Petitioner(s): Mr.B.Ravi Raja

For Respondent(s): Mr.V.Prashanth Kiran, GA

WEB COPY

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The Petitioner at this stage seeks liberty to file an Appeal against the impugned order before the Appellate Authority

4. Learned Counsel for the Petitioner has also made an endorsement to that effect.

5. Recording the above request and endorsement, this Writ Petition is closed with liberty to file an Appeal before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order.

6. The recovery proceedings shall be kept in abeyance for a period of 60 days from today.



7. It is for the Petitioner to secure an appropriate order from the Appellate Authority to stay further recovery thereafter.

WEB COPY

8. This Writ Petition stands closed with the above liberty. No costs.

Connected Writ Miscellaneous Petitions are closed.

04-03-2026

Neutral Citation: Yes/No
GV

To

1. The Government of Tamilnadu
Commercial Taxes
Rep by its Secretary,
Government of Tamil Nadu,
Secretariat, Fort St. George
Chennai- 600 009.
2. The Assistant Commissioner (CT)
Central 1 Assessment Circle,
Emperor building,
16, Indira Nagar 1st street,
Avinash Road,
Tiruppur-641 603,
Tamil Nadu.



WEB COPY

WP No. 8576 of 2



C.SARAVANAN J.

GV

**WP No. 8576 of 2026
AND
WMP NO. 9256 OF 2026**

04-03-2026