



WEB COPY

WP No. 12701 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12701 of 2026

and

W.M.P.Nos. 13883, 13884 and 14795 of 2026

Tvl. V K Tex
Rep. by its Authorised Representative
T.R.VijayaKumar,
11, M.R Nagar, KNP Colony Post, Dharapuram
Road,
Tiruppur,
Tamil Nadu 641 604

..Petitioner(s)

Vs

1. The State of Tamil Nadu
Represented by its Secretary to Government,
Commercial Taxes and Registration department
Secretariat,
Fort St.George, Chennai 09
2. The Deputy Commercial Tax Officer
Tiruppur Bazaar, Tiruppur II
3. The Assistant Commissioner ST
Tiruppur Bazaar, Tiruppur II

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of certiorarified Mandamus calling for the records pertaining to the Order dated 30.04.2024 bearing Ref. No. ZD330424245304R passed by the 2nd Respondent and QUASH the same and consequently direct the 2nd Respondent to afford an opportunity of personal hearing together with submission of relevant evidence and documents



For Petitioner(s):

P.Senthil
S.A.Mangai
Chandrika B

For Respondent:

Ms. Amirtha Poonkodi Dinakaran, GA

ORDER

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

2. The petitioner is before this Court against the impugned order dated 30.04.2024 whereby proposal in show cause notice in DRC-01 dated 31.01.2024 has been confirmed under sections 73 for the tax period April 2018 to March 2019. The petitioner has not replied to the notices and thus suffered the impugned order.

3. The learned counsel for the petitioner submits that post hoc on 26.09.2025, a sum of Rs.9,81,297/- has been recovered. It is noticed that the total demand confirmed against the petitioner includes the interest and penalty for a sum of Rs.3,50,151/-.



4. The learned Government Advocate appearing for the respondent is unable to confirm whether the aforesaid payment is towards the tax liability confirmed in the impugned order or not.

5. Be that as it may following the consistent view taken by this Court under similar circumstances, I am inclined to remit the matter back to the second respondent to pass a fresh order, in view of the impugned order after verifying whether the aforesaid recovery of a sum of Rs.9,81,297/- is said to have been made on 26.09.2025 and that it is towards the tax liability confirmed by the impugned order inclusive of the interest and penalty for a sum of Rs.3,50,151/-.

6. In case the afore said recovery is not made towards the demand confirmed by the impugned order, the petitioner shall deposit 50% of the disputed tax subject the petitioner not being in arrears of any other tax liability the attachment of the petitioner's Bank Account shall stand lifted.

7. The petitioner shall however file a detail reply to the Show Cause Notices in DRC-01 dated 31.01.2024 by treating the impugned Orders dated 30.04.2024 as an addendum to the Show Cause Notices dated 31.01.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.



8. In case there is no recovery from the petitioner, the second respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition were dismissed *in limine* today.

9. With these directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

08-04-2026

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

SMN
To.

1. The Secretary to Government,
Commercial Taxes and Registration department Secretariat,
Fort St.George, Chennai 09

4. 2. The Deputy Commercial Tax Officer
Tiruppur Bazaar, Tiruppur II

5.

6. 3. The Assistant Commissioner ST
Tiruppur Bazaar, Tiruppur II



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C.SARAVANAN, J.

smn

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