IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 11275 & 11285 of 2026
and WP No. 18298 of 2023
WMP Nos.12276, 12279, 12289 & 12290 of 2026
and WMP Nos.17504 of 2023

W.P.No.11275 of 2026

M/s.Om Sree Ragavendhera Motors
Rep. by its Proprietor P. Baskar,
No. 7, Tiruttani Road,
Arakkonam, Ranipet District.

Petitioner(s)

Vs

1. Joint Commissioner (ST)
Vellore Division, Vellore

2.The State Tax Officer
Arakkonam Assessment Circle,
Arakkonam, Ranipet District.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records of the second respondent and to quash the orders passed in TIN: 33414301622 / 2011-12 on 11.08.2021 and direct the second respondent to verify the sales bills relating to the seller filed before the second respondent on 06.06.2016 and pass fresh orders after providing an opportunity of personal hearing as required by the Circular No.5/2021 (LW/10/12521/2016) dated 24.02.2021 issued by the Commissioner of Commercial Taxes, Chennai in this case.

WP No. 11285 of 2026

M/s.Om Sree Ragavendhera Motors
Rep. by its Proprietor P. Baskar,
No. 7, Tiruttani Road,
Arakkonam, Ranipet District.

Petitioner(s)

Vs

1. Joint Commissioner (ST)
Vellore Division, Vellore

2.The State Tax Officer
Arakkonam Assessment Circle,
Arakkonam, Ranipet District.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records of the second respondent and to quash the orders passed in TIN: 33414301622/2010-11 on 11.08.2021 and direct the second respondent to verify the sales bills relating to the seller filed before the second respondent on 06.06.2016 and pass fresh orders after providing an opportunity of personal hearing as required by the Circular No.5/2021 (LW/10/12521/2016) dated 24.02.2021 issued by the Commissioner of Commercial Taxes, Chennai in this case.

WP No. 18298 of 2026

M/s.Om Sree Ragavendhera Motors
Rep. by its Proprietor
No.3, Neruni Naga, 5th Street,
Suvalpettai,
Arakkonam Taluk, Ranipet District.

Petitioner(s)

Vs

The State Tax Officer
Arakkonam Assessment Circle,
Arakkonam, Ranipet District.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent and quash the attachment notice issued in Form No. 5, 7 and 7A issued under Revenue Recovery Act on 15.02.2023 based on the alleged illegal sales tax arrears for the years 2010-11 and 2011-12 and direct the respondent to consider representations made on 06.01.2014, 08.12.2014 and 06.06.2016 and pass fresh orders.

For Petitioner(s): in all W.Ps	Mr.C.Baktha Siromoni
For Respondent(s): in all W.Ps	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

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

2.These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3.In the present Writ Petitions, the Petitioner has challenged the respective orders passed for the assessment year 2010-11 in W.P.No.11285 of

2026 dated 11.08.2021 and assessment year 2011-12 in W.P.Nos.11275 of 2026 dated 11.08.2021 and W.P.No.18298 of 2023 dated 15.02.2023, respectively, which were issued pursuant to the order dated 22.04.2016 in W.P.Nos.15024 and 15025 of 2016. The Petitioner had also earlier approached this Court in W.P.Nos.2941 and 2942 of 2014, wherein an order came to be passed on 08.10.2014. Despite, several opportunities have been granted to the Petitioner, the Petitioner failed to take advantage of the same and has consequently suffered the respective impugned orders dated 11.08.2021 and 15.02.2023.

4.The Petitioner had thereafter once again approached this Court in W.P.No.18298 of 2025, challenging the attachment proceedings dated 15.02.2023. The matter was came up for hearing on 22.01.2026 and thereafter on 05.02.2026. As such, there is no merits in the challenge to the impugned order herein. There are also no merits in the challenging to the attachment proceedings in W.P.No.18298 of 2025. Accordingly, the writ petitions are liable to be dismissed.

5.However, liberty is granted to the Petitioner to file an appeal before the Appellate Authority, subject to the condition that the Petitioner deposits the entire disputed tax, within a period of thirty days from the date of receipt of copy of this order.

6.In case the Petitioner complies with the above stipulation, the Appellate Authority shall proceed to consider the appeal and pass a final order on merits and in accordance with law, as expeditiously as possible, without reference to limitation on its own turn.

7.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 this Writ Petition was dismissed *in limine* today.

8.Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

9.This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

24-03-2026

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

To

1.Joint Commissioner (ST)
Vellore Division, Vellore

2.The State Tax Officer
Arakkonam Assessment Circle,
Arakkonam, Ranipet District

C.SARAVANAN J.

ssr

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