IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.Nos.9073, 9077, 9079, 9081 & 9086 of 2025
AND
WMP.Nos. 10184 & 10185 of 2025

Elevar Digitel Infrastructure Private Limited
(formerly Known as ATC Telecom Infrastructure Private Limited)
Represented By Its Authorised Signatory
Mr.Ashutosh Chadha
3rd Floor No 45 Celestial Point,
Damodaran Street, T.Nagar, Chennai 600 017.

..Petitioner in all WPs

Vs

1. The Deputy Commissioner (CT) (Appeal) (FAC)
   Chenani-II, III Floor PAPJM Main Building,
   No.1, Greams Road, Chennai-600 006.
2. The Assistant Commissioner (ST)
   Annasalai Assessment Circle,
   No.1, Perarignar Anna Platinum Jubilee Memorial Building Annex,
   4th Floor, Greams Road, Chennai 600 006.
3. The Commissioner Of Commercial Taxes
   Ezhilagam, Chennai 600 005.

..Respondents in all WPs

Prayer in W.P.No.9073 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records relating to Impugned Memo bearing Rc. No. 761/2024/A1 dated

20.02.2025 issued by the 1st Respondent and quash the same and direct the 1st Respondent to number the appeal bearing filing no. 761/2024/A1 considering the amount of Rs.36,50,154/- already paid by the Petitioner as pre-deposit of 25% of disputed tax.

Prayer in W.P.No.9077 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to Impugned Notice bearing TIN No. 33040620433 dated 05.03.2025 issued by the 2nd Respondent and quash the same.

Prayer in W.P.No.9079 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records relating to Impugned Memo bearing Rc. No. 762/2024/A1 dated 20.02.2025 issued by the 1st Respondent and quash the same and direct the 1st Respondent to number the appeal bearing filing no. 762/2024/A1 considering the amount of Rs.2,69,44,664/- already paid by the Petitioner as pre-deposit of 25% of disputed tax.

Prayer in W.P.No.9081 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records relating to Impugned Memo bearing Rc. No. 763/2024/A1 dated 20.02.2025 issued by the 1st Respondent and quash the same and direct the 1st Respondent to number the appeal bearing filing no. 763/2024/A1 considering the amount of Rs.2,75,59,732/- already paid by the Petitioner as pre-deposit of 25 % of disputed tax.

Prayer in W.P.No.9086 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records relating to Impugned Memo bearing Rc. No. 764/2024/A1 dated 20.02.2025 issued by the 1st Respondent and quash the same and direct the 1st Respondent to number the appeal bearing filing no. 764/2024/A1 considering the amount of Rs. 64,47,706/- already paid by the Petitioner as pre-deposit of 25% of disputed tax.

For Petitioner(s): Mr.Raghav Rajeev in all WPs

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate in all WPs

COMMON ORDER

By this common order, all these writ petitions are being disposed of.

2. In these writ petitions, the petitioner has challenged the impugned memos all dated 20.02.2025 for the Assessment year 2007-2008 to 2010-2011 issued by the 1st Respondent. The details of the respective writ petitions and the corresponding impugned memo and the consequential demand Notice are set out below:-

S. No	Writ Petition No.	Assessment Year	Date of Impugned Memo
1.	W.P.No.9073 of 2025	2007-08	20.02.2025
2.	W.P.No.9079 of 2025	2008-09	20.02.2025
3.	W.P.No.9081 of 2025	2009-10	20.02.2025
4.	W.P.No.9086 of 2025	2010-11	20.02.2025
5.	W.P.No.9077 of 2025	2007-08 to 2010-2011	05.03.2025

3. By the impugned memos, the office of the first respondent has declined to entertain the appeals filed by the petitioner against the assessment orders dated 25.10.2024 passed for the aforesaid Assessment Years on the ground that the petitioner had not paid 25% of the difference of tax and the tax admitted by the petitioner.

4. The assessment order dated 25.10.2024 came to be passed for the aforesaid Assessment years pursuant to the order dated 04.04.2016 of this Court, wherein the matter was remitted back to the 1st respondent to pass a fresh order pursuant to which the 1st Respondent passed an order dated 15.09.2023 remanding the cases back to the 2nd Respondent. It is in this background the aforesaid assessment order dated 25.10.2024.

5. Earlier, the petitioner had suffered an adverse order at the hands of the second respondent on 21.10.2013 wherein the demand proposed in the Notice dated 06.09.2013 has been confirmed against the petitioner. Aggrieved by the same, the petitioner preferred an appeal on 27.11.2013 before the first respondent after making a pre-deposit of 25% of the disputed tax in terms of Section 51 of TNVAT Act.

6. Subsequently, the petitioner deposited another 25% of disputed tax. Accordingly, 50% of the total tax liability confirmed vide order dated 21.10.2013 has already been paid by the petitioner in the first round of lititation. In the second round of litigation, the second respondent / original authority partly reduced the tax liability.

7. This fact is not disputed by the learned Government Advocate for the Respondents.

8. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the Respondent.

9. The question that arises for consideration is whether the petitioner is required to make any further pre-deposit over and above the 50% of the disputed tax that had already been paid at the time of filing the appeal and during the disposal of the stay petition in the first round of proceedings before the Respondent.

10. There is no justification in insisting upon the petitioner to deposit an additional 25% of the disputed tax as a condition for entertaining the appeal in the second round, particularly when the petitioner has already deposited 50% of

the disputed tax in the first round of proceedings before the Appellate Authority / first respondent.

11. Therefore, the impugned memos dated 20.02.2025 for the Assessment Years 2007-2008 to 2009-2010 are quashed and consequently, the Appellate Authority / first respondent is directed to entertain the appeals and dispose of the same on merits and in accordance with law on its own turn without further reference to limitation.

12. The amount pre-depoisted by the petitioner in the first round of proceedings before the Appellant Authority / first respondent shall be adjusted or refunded to the petitioner subject to the final orders to be passed by the Appellate Authority / first respondent in the appeals filed by the petitioner.

13. In view thereof, the recovery proceedings initiated by issuance of the impugned recovery Notice dated 05.03.2025, which is impugned in W.P.No.9077 of 2025 is are also quashed. However, liberty is granted to the respondents to initiate fresh recovery proceedings, if necessary, subject to the final orders to be passed by the Appellate Authority / first respondent.

14. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

04-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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C.SARAVANAN J.

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W.P.Nos.9073, 9077, 9079, 9081 & 9086 of 2025
AND
WMP.No.10185 of 2025

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