



WEB COPY

WP Nos. 14174 & 14177 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 14174 & 14177 of 2026

AND

WMP No. 15413 of 2026

Jansons Textile Processors
(now known as Janson Industries Limited),
(Represented by its Managing Partner
Mr. T.S. Natarajan)
68/1-A, Namkkal Road,
Tiruchengode

..Petitioner in both WPs

Vs

The Commercial Tax officer
Tiruchengode Nagar circle
Tiruchengode Town

..Respondent in both
WPs

Prayer in W.P.No.14174 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the Respondent herein in Proceeding TNGST NO 3181796/2004-05 dated 05.08.2025 reiterating his order dated 05.06.2024, quash the same.

Prayer in W.P.No.14177 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus directing the Respondent herein to dispose the application for rectification dated 29.01.2026 filed by the Petitioners.

For Petitioner(s):

Mr.K.A.Parthasarathy in both WPs

For Respondent(s):

Ms. Amirtha Poonkodi Dinakaran
Government Advocate in both WPs



COMMON ORDER

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

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

3. The learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax confirmed by the impugned order dated 05.06.2024 / 05.08.2025, in order to seek liberty to file an appeal before the Appellate Authority. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle which is extracted hereunder:-

“ The petitioner is consent to deposit 50% of the tax amount.”

4. Recording the same, this writ petition is disposed of by granting liberty to the petitioner to file an appeal before the Appellate Authority, subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.



5. 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.

6. 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.

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

8. In view of the order passed in W.P.No.14174 of 2026, no further orders are required to be passed in W.P.No.14177 of 2026.

9. In the result,

(i) W.P.No.14174 of 2026 stands disposed of with the above observations.

(ii) W.P.No.14177 of 2026 stands closed.

There shall be no order as to costs. Connected Writ Miscellaneous Petition is closed.

15-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No



To
WEB COPY

The Commercial Tax officer
Tiruchengode Nagar circle
Tiruchengode Town.



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C.SARAVANAN J.

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