IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-04-2026

CORAM

THE HONOURABLE DR JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE SHAMIM AHMED

W.A.No.1158 of 2026
&
CMP NO. 11489 OF 2026

KMC Aluminium Pvt Ltd
C-13, SIPCOT Industrial park,
Irugattukottai, Sriperumbudur,
Kancheepuram 602 105 Rep.by its
Authorized Signatory ... Appellant/Petitioner

Vs.

The State Tax Officer,
Group I, Intelligence I, Office of the
Joint Commissioner (ST) Chennai
Intelligence I, No.1, PAPJM Buildings,
Greams Road, Thousand Lights,
Chennai 006. ... Respondent/Respondent

Prayer: Writ Appeal filed under Article 226 of Constitution of India, to issue Writ of Certiorari Mandamus, to set aside the impugned order passed by the Learned Judge of this Honble Court dated 05.02.2026 in W.P.No.11709 of 2025 and consequently allow the original relief sought for in W.P.No.11709 of 2025.

For Appellant: Mr.Sanskar Samdaria.S

For Respondent: Mr.V.Prasanth Kiran,
Government Advocate.

JUDGMENT

(Order of the Court was made by G.Jayachandran J.)

The appellant herein has filed a vexatious appeal with the sole intention to drag the proceedings and to avoid the tax liability to the tune of Rs.6 Crores.

2. From the submissions of the Learned Counsels as well as the records, we find that despite opportunity given to the appellant/petitioner to participate in the assessment process and having participated, the petitioner had filed a writ petition and contended that the assessment order passed without following due process and the principles of natural justice.

3. The Learned Judge who heard the Writ Petition had considered the submissions and found that the petitioner though have an alternate efficacious statutory remedy, had filed writ petition to avoid payment tax or to go on appeal depositing 10% of the disputed Tax. Having found the game of the appellant, had permitted him to file an appeal belatedly when he sought for such liberty, however, on condition that the appellant herein pay 25% of the disputed tax. The said order to deposit the disputed tax as a condition for *de novo* adjudication is passed on his consent. After giving such consent, the present appeal has been filed.

4. This Court is not inclined to entertain these sort of litigation, particularly when the Revenue of the State is involved.

5. As a result, this Writ Appeal is dismissed with costs. The appellant is directed to pay a sum of Rs.50,000/- (Rupees Fifty Thousand only) to the Tamil Nadu Legal Services Authority, High Court, Madras, within a period of 15 days from today. Consequently, the connected miscellaneous petition is closed.

(G.JAYACHANDRAN J.)(SHAMIM AHMED J.)
30-04-2026

Index :Yes/No
Neutral Citation :Yes/No
bsm

To,
1. The State Tax Officer
Group I, Intelligence I, Office of the
Joint Commissioner (ST) Chennai
Intelligence I, No.1, PAPJM Buildings,
Greams Road, Thousand Lights,
Chennai 006.

2. The Government Pleader,
High Court,
Madras.

Dr. G.JAYACHANDRAN, J.
AND
SHAMIM AHMED, J.
bsm

W.A.No.1158 of 2026
AND C.M.P.No.11489 OF 2026

30-04-2026