IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.19654 of 2025
and
W.M.P.No.22028 of 2025

M/s.Anuradha Silks
Rep.by its Proprietor
D.No.333, Anuradha Complex
Bangalore Road
Krishnagiri District. ... Petitioner

Vs.

1.The Deputy Commissioner
Integrated Commercial Taxes Building
2nd Floor, Room No.233, Pitchards Road
Hasthampatty, Salem 636 008.

2.The State Tax Officer
Krishnagiri 635 011
Krishnagiri District. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the entire recordings relating to the impugned proceedings passed in R.O.C.No.3835/2024 dated 14.02.2025 on the file of the 1st respondent quash the same consequently directing the 1st respondent to decide the appeal on merit within a stipulated period of time as fixed by this Court after affording the opportunity of personal hearing.

For Petitioner : Mr.R.Ezhilarasan

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

This Writ Petition is being disposed of with the consent of learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

2. In this Writ Petition, the petitioner had challenged the impugned order dated 14.02.2025 passed by the first respondent namely, the Deputy Commissioner, whereby the petitioner's appeal dated 19.12.2024 against the Assessment order dated 29.08.2024 passed for the Tax period 2019-2020 came to be rejected on the ground of limitation.

3. The aforesaid Assessment order dated 29.08.2024 was preceded by a Show Cause Notice in DRC-01 dated 04.07.2024, to which the petitioner filed a reply. Thus, the Assessment Order has been passed by the second respondent after considering the aforesaid reply.

4. It is noticed that the petitioner has already deposited 10% of the disputed tax confirmed vide Assessment Order dated 29.08.2024 at the time of filing of an appeal before the Appellate Authority.

5. At this stage, the learned counsel for the petitioner submits that the Petitioner is willing to pre-deposit another 40% of the disputed tax over and above 10% of disputed tax already deposited at the time of the Appeal as a condition for entertaining the appeal.

6. Considering the above and following consistent view taken by this Court under similar circumstances, the case is remitted back to the first respondent Appellate Authority to pass fresh order in appeal on merits subject to the Petitioner depositing another 40% of the disputed tax over and above 10% of disputed tax already deposited at the time of the appeal in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulations, the first Respondent shall proceed to pass a final order in appeal on merits and in accordance with law without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. It is made clear that bank attachment shall be lifted subject to the petitioner depositing the disputed tax as ordered above and the petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the Assessment Order dated 29.08.2024.

9. In case the Petitioner fails to comply with any of the stipulations, the second Respondent is 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.

10. Needless to state, before passing any such order, the first Respondent Appellate Authority shall give due notice to the petitioner.

11. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petition is closed.

05.02.2026
(2/2)

Index : Yes/No
Neutral Citation : Yes/No
dna

To:

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Hasthampatty, Salem 636 008.

2.The State Tax Officer
Krishnagiri 635 011
Krishnagiri District.

C.SARAVANAN, J.

dna

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