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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-11-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE S.KARTHIKEYAN

WA Nos. 3552 and 3476 of 2026

{CNR:HCMA012387172026}

Case QR

and CMP Nos.31810 and 31025 of 2026

Tvl. SKR Traders
Rep by its Proprietor K Rajasekar
GSTIN 33BZDPR4468N2ZQ
5/336A, Santham Avenue,
Okkiyam Pettai, Thoraipakkam,
Chennai

..Appellant(s)

Vs

The Assistant Commissioner (ST)
Sholinganallur Assessment Circle, Commercial Tax
Building Chennai.

..Respondent(s)

WA No. 3476 of 2026

Case QR

CNR:{HCMA012387182026}

SKR Traders
Rep by its proprietor K.Rajasekar,
GTIN 33BZDPR4468N2ZQ
5/336A, Santham Avenue,
Okkiyam Pettai, Thoraipakkam, Chennai

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..Appellant(s)

Vs

The State Tax Officer
Sholinganallur Assessment Circle, Commercial Tax
Building Chennai.

..Respondent(s)

Appeals filed under Clause 15 of the Letters Patent to set-aside the final order dated 29.06.2026 passed in W.P. Nos.22400 and 23086 of 2026 by this Honourable Court and allow these writ appeals.

For Appellant(s): Dr.A.Thiagarajan, Senior Counsel
for Mr.Karunakar.S

For Respondent(s): Mr.B.Sivaraman Government Advocate

Common Judgment

(Judgment of the Court was delivered by Dr.Anita Sumanth J.)

We are disinclined to even entertain these Writ Appeals for the reason that before the Writ Court learned counsel on record for the petitioner/appellant has acceded to the order suggested by the Writ Court which is setting aside of the impugned demands dated 02.12.2025 and 24.12.2025 on terms. An endorsement has been made on the writ bundles where the learned counsel on record has acceded to the remittance of 25% (W.P.No.22400 of 2026) and 10% (W.P.No.23086 of 2026) of the disputed tax amounts as a pre-condition for setting aside of the impugned order of assessment.

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2. In such circumstances, it is inappropriate for the Writ Appeals to have been instituted re-visiting the matter on merits as well as the imposition of the terms. It would have been an entirely different matter had the challenge been pursued on merits before the Writ Court. However this was not the case, and the learned counsel had conceded to the setting aside of the orders impugned and the terms imposed, as a pre-condition thereof.

3. In light of the above, these Writ Appeals and the connected Miscellaneous Petitions are dismissed with costs of Rs.10,000/- each, payable to the High Court Legal Services Committee within a period of one (1) week from date of receipt of a copy of this order.

(A.S.M.,J.) (S.K.,J.)
24-11-2026

Index: Yes/No
Speaking order
Neutral Citation: Yes
SL
To

1. The Assistant Commissioner (ST)
   Sholinganallur Assessment Circle,
   Commercial Tax Building Chennai.
2. The State Tax Officer, Sholinganallur
   Assessment Circle, Commercial Tax Building
   Chennai.

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2026:MHC:4739

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DR.ANITA SUMANTH J.

AND

S.KARTHIKEYAN J.

SL

WA Nos. 3552 and 3476 of 2026

and CMP Nos.31810 and 31025 of 2026

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