IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.151, 156 and 161 of 2026
and
W.M.P.Nos.154, 156, 164, 169, 174 and 179 of 2026

Golden Homes Private Limited,
Represented by its Managing Director,
J.Rajkumar Balsingh
AC 63 5th Avenue, Anna Nagar,
Chennai – 600 040. ... Petitioner in all W.Ps.

Vs.

The State Tax Officer,
Koyambedu Assessment Circle,
No.1, Greams Road, PAPJM Buildings,
Chennai – 600 006. ... Respondent in all W.Ps

Prayer in W.P.No.151 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the Respondent passed in TIN:33561343379/2007-08 dated 10.09.2025 and quash the same.

Prayer in W.P.No.156 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the Respondent passed in TIN:33561343379/2009-10 dated 10.09.2025 and quash the same.

Prayer in W.P.No.161 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the Respondent passed in TIN:33561343379/2010-11 dated 10.09.2025 and quash the same.

For Petitioner (in all W.Ps)	:	Mr.N.Murali
For Respondent (in all W.Ps)	:	Mr.C.Harsharaj Special Government Pleader

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned orders all dated 10.09.2025 passed for the Assessment years 2007-2008, 2009-2010 and 2010-2011 by the Respondent as detailed below:-

Sl.Nos	W.P.Nos.	Assessment Years	Impugned Order dated
1	W.P.No.151 of 2026	2007 – 2008	10.09.2025
2	W.P.No.156 of 2026	2009 – 2010	10.09.2025
3	W.P.No.161 of 2026	2010 – 2011	10.09.2025

4. These impugned orders have been passed pursuant to a common remand order dated 14.10.2014 of the Tamil Nadu Sales Tax Appellate Tribunal in T.A.Nos.41/2013, 42/2013, 43/2013 filed against the common order dated 18.06.2013 of the ADC(CT) – VI, Chennai in A.P.VAT.No.12/2013 (2007-2008), A.P.VAT.No.13/2013 (2009-2010) and A.P.VAT.No.14/2013.

5. The Petitioner would have already pre-deposited 25% of the disputed tax at the time of filing the first Appeal before the Appellate Deputy Commissioner CT-VI for these Assessment years.

6. It is noticed that the limitation for filing an appeal under Section 51 of the TNVAT Act, 2006 expired on 09.10.2025. The condonable period of filing such an appeal has also expired on 08.11.2025.

7. However, these Writ Petitions have been filed only on 04.12.2025. Therefore, these Writ Petitions are liable to be dismissed in the light of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

8. However, considering the fact that the Petitioner is in litigation since 2012 for the respective Assessment Years and considering the fact the Petitioner would have already pre-deposited 25% of the disputed tax at the time of filing of an appeal in the first round before the First Appellate Authority, liberty is granted to the Petitioner to file a statutory appeal before the Appellate Authority against the impugned order under Section 51 of the TNVAT Act, 2006 within a period of 30 days from the date of receipt of a copy of this order, provided the Petitioner has pre-deposited 25% of the disputed tax at the time of filing of an appeal in the first round before the First Appellate Authority. This will be subject to proof by the Petitioner and verification by the Respondent.

9. In case such appeals are filed by the Petitioner before the Appellate Authority, the Appellate Authority shall dispose of the appeal(s) on merits after hearing the Petitioner without further reference to the limitation.

10. In case, there has been no pre-deposit of 25% of disputed tax before the 1st Respondent at the time of filing the appeal in the first round, the Petitioner shall deposit the 25% of the disputed tax at the time of filing the appeal pursuant to this order, subject to which the attachment of the bank account of the Petitioner shall also stand automatically vacated.

11. These Writ Petitions stand disposed of with the above liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

07.01.2026

Neutral Citation: Yes / No
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To:

The State Tax Officer,
Koyambedu Assessment Circle,
No.1, Greams Road, PAPJM Buildings,
Chennai – 600 006.

C.SARAVANAN, J.

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