BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 24.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4932 of 2026
and
W.M.P.(MD).No.4141 of 2026

Tvl. DMS Associates,
Represented by its Proprietor,
K.Manikandan ... Petitioner

Vs

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The State Tax Officer,
Palani-2 Assessment Circle,
Commercial Taxes Buildings,
Periyavudaiyar Kovil Pirivu,
Kothamangalam Post,
Palani, Dindigul District-624 618. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned order of the second respondent in Reference

No.ZD33082424246044K / 2019-2020, dated 27.08.2024 and quash the same.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.R.Sureshkumar, Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 27.08.2024 passed by the second respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petition itself is taken up for final disposal at the stage of admission.

3. The learned counsel appearing for the petitioner submitted that subsequent to the passing of the impugned order, the entire tax amount has already been recovered from the petitioner. However, the petitioner disputes the very levy of tax and therefore has filed the present writ petition challenging the impugned order.

4.The learned Additional Public Prosecutor appearing for the respondents submitted that the petitioner had effectively participated in the assessment proceedings and the impugned order was passed only after considering the reply submitted by the petitioner. Therefore, there is no infirmity in the decision-making process while passing the impugned assessment order. It is further submitted that though the impugned order was passed on 27.08.2024, the petitioner has not filed any statutory appeal till date and nearly one and a half years have elapsed.

5. The learned counsel appearing for the petitioner would submit that the petitioner has not paid the tax voluntarily and the same was forcibly recovered by the department. He would further submit that the petitioner disputes the levy of tax and that he had not effectively participated in the proceedings. However, considering the fact that the entire tax amount has already been recovered, the petitioner undertakes to deposit a further sum of Rs.5,00,000/- (Rupees Five Lakhs only) as an additional deposit while filing the statutory appeal and seeks liberty to approach the appellate authority.

6. Considering the submissions made on either side, the petitioner restricts the relief sought in this writ petition to the extent of granting

liberty to file a statutory appeal against the impugned order, subject to the payment of Rs.5,00,000/- as an additional deposit.

7. In view of the above, the petitioner is granted liberty to file a statutory appeal before the appropriate appellate authority challenging the impugned order dated 27.08.2024, within a period of four weeks from the date of receipt of a copy of this order. On such filing of the appeal along with the payment of Rs.5,00,000/- (Rupees Five Lakhs only) as an additional deposit, the appellate authority is directed to entertain the appeal without insisting upon the limitation and dispose of the same on merits and in accordance with law.

8. With the above observations and directions, this Writ Petition stands dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

24.02.2026

TSG
Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No

To

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KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.4932 of 2026

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