



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10436 of 2026

AND

WMP Nos. 11307 & 11309 of 2026

Tvl Sun Aluminium Glass and Plywoods
Represented by its Proprietor, Mr. T.
Munirathinam,
No. 101/6, Mudichur Road, Near E.S.I. Hospital,
West Tambaram, Chennai - 600 045.

..Petitioner(s)

Vs

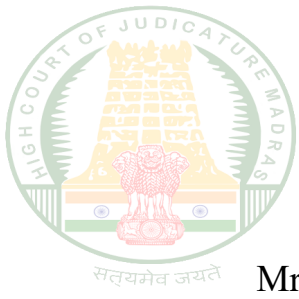
Joint Commissioner (ST)
Chengalpattu Division,
Station No.26, Abirami Complex,
3rd floor, mahalakshmi nagar,
kanchipuram main road,
Thimmavaram,
Chengalpattu - 603 101. Represented by its
Proprietor, Mr. T. Munirathinam, No. 101/6,
Mudichur Road, Near E.S.I. Hospital, West
Tambaram, Chennai 600 045

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the R.C.No.435/2023/A4 dated 21.08.2024, passed by the Respondent and quash the same and to remand back to the Respondent and direct the Respondent to pass fresh orders in accordance with law.

For Petitioner(s): Mr.C Bosco

For Respondent(s): Mr.TNC.Kaushik, AGP



ORDER

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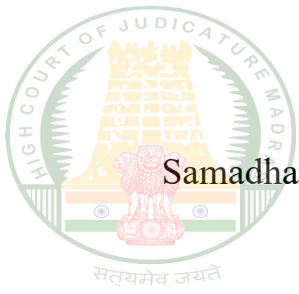
Mr.TNC.Kaushik, learned Additional Government Pleader, takes notice for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned order rejecting the application filed by the Petitioner for settling the dispute under “The Tamil Nadu Taxes (Settlement of Arrears) Act, 2023”.

3. It appears that the Petitioner had suffered an adverse Assessment Order dated 13.03.2015. The Petitioner filed an Appeal belatedly under Section 51 of the TNVAT, 2006 and therefore, the Appeal was not taken up for disposal.

4. According to the Petitioner, Petitioner had already deposited 25% of the disputed tax at the time of filing of an Appeal on 06.08.2015. The Petitioner unsuccessfully challenged the Assessment Order in WP.No.25448 of 2015 which came to be rejected vide order dated 01.12.2020.

5. It is in this background that the Petitioner filed an application to settle the case by filing an application in response to the offer given by the Respondent by the communication dated 26.10.2023 to settle the dispute under “ An opportunity to settle your old arrears of Taxes under the Liberal New



Samadhan Scheme “.



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6. The Petitioner appears to have made part of the payment which according to the Petitioner would entitle the Petitioner to the benefit of the Scheme.

7. Considering the same, there shall be an order of interim stay of all recovery proceedings pursuant to the impugned order for a period of four weeks from today.

8. The Respondent is directed to file counter, if any.

9. List this case on 22.04.2026, for further orders.

23-03-2026

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

GV



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C.SARAVANAN J.

GV

To

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Chengalpattu Division,
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kanchipuram main road,
Thimmavaram,
Chengalpattu - 603 101.

Represented by its Proprietor, Mr. T. Munirathinam,
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