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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

W.M.P.No.12923 of 2026

in

W.P.No.1273 of 2026

**Tvl.SRI VENKATESWARA TILES AND
TRADERS**

Rep. by its Proprietor Megala,
No.1/572C, Kaveripattinam Main Road,
Pochampalli, Krishnagiri,
Tamilnadu - 635206.

..Petitioner

Vs

Assistant Commissioner (ST),
Krishnagiri-II Circle,
Hosur, Tamilnadu.

..Respondent

PRAYER: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, to modify the order dated 19.01.2026 passed in W.P.No.1273 of 2026 by recording that the amount of Rs.5,90,848/- (Rupees Five Lakhs Ninety Thousand Eight Hundred and Forty Eight Only) already deducted from the petitioners Electronic Credit Ledge which may be considered as compliance with the direct of this in W.P.No.1273 of 2026 to deposit 50% of the disputed tax, and consequently direct the respondent to lift the attachment of the petitioners bank account and thereafter pass orders on merits in accordance with law.

For Petitioner : Mr.Sanskar Samdaria

For Respondent : Mrs.P.Selvi,
Government Advocate.



ORDER

This Writ Miscellaneous Petition has been filed to modify the order dated

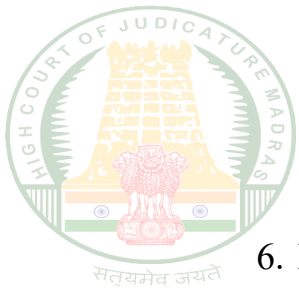
19.01.2026 passed in **W.P.No.1273 of 2026**.

2. By the earlier order dated 19.01.2026, this Court directed the petitioner to remit **50% of the disputed tax** confirmed by the impugned order dated 28.06.2024, within a period of 30 days from the date of receipt of the order.

3. The learned counsel for the petitioner submits that as against the tax demand of **Rs. 7,34,548/-**, the respondent department has already recovered a sum of **Rs. 5,90,848/-** from the petitioner's **Electronic Credit Ledger** on 09.10.2024 and 11.01.2025.

4. Since the recovered amount (Rs. 5,90,848/-) is significantly higher than the 50% pre-deposit (Rs. 3,67,274/-) mandated by this Court, the petitioner seeks to treat the said recovery as sufficient compliance with the direction for *de novo* adjudication.

5. The learned Government Advocate (Taxes) appearing for the respondent submits that the respondent may be permitted to verify whether the recovered amounts specifically pertain to the demand confirmed by the impugned order dated 28.06.2024.



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6. In view of the above submissions, this Court is inclined to **modify** the order dated 19.01.2026 as follows:

- The recovery/deduction of **Rs. 5,90,848/-** from the petitioner's Electronic Credit Ledger is hereby recorded and shall be treated as **compliance** with the 50% pre-deposit condition, subject to verification by the respondent.
- Since the petitioner has complied with the condition through the aforementioned recovery, the respondent is directed to **forthwith lift the attachment** of the petitioner's Bank Account [Name of Bank, Branch, and Acc No.].
- If any shortfall in the 50% calculation is found upon verification, the petitioner shall deposit the same within 30 days of such communication from the respondent.

7. Accordingly, this **W.M.P. is allowed** and the order dated 19.01.2026 stands modified to the extent indicated above. No costs.

24.04.2026

Neutral Citation: Yes/No
kmm

To
Assistant Commissioner (ST),
Krishnagiri-II Circle,
Hosur, Tamilnadu.



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C.SARAVANAN, J.

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