IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED :
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.5539 of 2025
and
W.M.P.Nos.6103 & 6104 of 2025

Tvl. Sri Balaji Traders
rep. by its Proprietor N.Govindarajalu ...Petitioner

Vs.

The Deputy Commercial Tax Officer
Chidambaram -I
Cuddalore, Tamil Nadu. ...Respondent

For Petitioner : Mr.R.Ganesh Kanna
For Respondent : Ms..Amirta Poonkodi Dinakaran
Government Advocate (T)

ORDER

This matter is listed today, under the caption "For Being Mentioned, at the instance of the learned Government Advocate (T) for the respondent.

2. When the matter is taken up, the learned Government Advocate (T) for the respondent would submit that, this Court vide order dated 24.02.2025, allowed the Writ Petition by setting aside the impugned order.

However, this Court, while recording the contention putforth on the side of the respondent-Department at Para No.4.2 of the order, has stated that the respondent-Department is adopting the mode of sending notice through e-mail address and by a messenger, in cases, where, the assessees are not engaging Consultant". The learned Government Advocate requested this Court to delete the said sentence from Para No.4.2, since, the respondent-Department is not adopting such mode.

2.1 Further, it is submitted by the learned Government Advocate that in the last line of the same para, though the Court intends to record the contention that, the mode of service adopted by the respondent can no longer deemed to be insufficient service, due to an inadvertent error, the order proceeds to mean, as if, the mode of service adopted by the respondent can be deemed to be insufficient service. Thus, the learned Government Advocate seeks for rectification of the aforesaid errors.

3. In view of the above, this Court directs the Registry to make the following corrections in para No.4.2 of the order dated 24.02.2025 passed in W.P.No.5539 of 2025 :-

> "Delete the sentence, which begins with conjunction "and only in cases, where, the assesees have not engaged any other Consultant for filing their returns, |the respondent-Department is adopting the mode of sending

service through e-mail to the address provided at the time of registration, and in the event of the same getting bounced back, they are sending by a messenger." from para NO.4.2

3.1 Similarly, the last sentence of the said para, shall be replaced with the following sentence:-

"Therefore, it is contended that in terms of Section 169 of the Act, the mode of service adopted by the respondent can no longer deemed to insufficient service. "

4. After carrying out the aforesaid corrections, fresh order copy shall be issued to the parties concerned.

24.03.2025

sd

To

The Deputy Commercial Tax Officer
Chidambaram -I

Cuddalore, Tamil Nadu.

Krishnan Ramasamy,J.,

sd

W.P.No.5539 of 2025

24.03.2025