



W.P. No. 18174 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.05.2025

CORAM

THE HON'BLE Ms. JUSTICE G.R.SWAMINATHAN

**W.P. No. 18174 of 2025 and
W.M.P. Nos. 20355 and 20356 of 2025**

Siddhartha Corporation Private Limited,
Rep. by its Manager Sathish Jain,
85/1, Theerthakriampet, Sothupakkam Road,
Redhills, Chennai, Tiruvallur,
Tamilnadu-600052.

... Petitioner

-VS-

1. Assistant Commissioner of ST,
Cholavaram Assessment Circle,
No.32, Integrated Commercial Taxes Building,
Elephant Gate, Chennai-600003.

2. Deputy Commercial Tax Officer,
Cholavaram Assessment Circle, No.32,
Elephant Gate Bridge Road,
Integrated Commercial Taxes Building,
Chennai North Division,
Chennai – 600003.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, 1950, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondents in impugned order in Form GST-DRC-07 bearing reference number ZD331223129247P dated 18.12.2023 passed by the second respondent and quash the same and consequently direct the respondent to re-adjudicate the matter afresh after providing opportunity for personal hearing.

For Petitioner : Mr.V.Veeraraghavan



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For Respondents : Ms.K.Vasanthamala, GA (T)

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ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents.

2.The second respondent had passed the impugned order as an ex-parte order against the petitioner herein. The petitioner had already remitted 25% of the tax amount. Therefore, the order impugned in the writ petition is set aside. The matter is remitted to the file of the second respondent. The petitioner will appear before the respondents on 09.06.2025 at 04.00 P.M. The second respondent will hear the petitioner, peruse the materials on record and pass orders afresh on merits and in accordance with law. The bank attachment passed against the petitioner will stand lifted forthwith.

3.The writ petition stands allowed accordingly. No costs. Consequently, the connected Miscellaneous Petitions are closed.

16.05.2025

Index: Yes/No

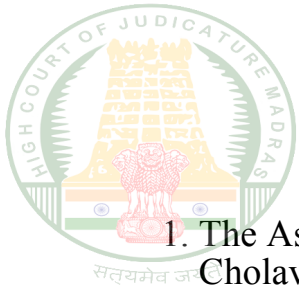
Internet: Yes/No

Speaking /Non-speaking order

Neutral Case Citation: Yes /No

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To



W.P. No. 18174 of 2025

1. The Assistant Commissioner of ST
Cholavaram Assessment Circle
No.32, Integrated Commercial Taxes Building
Elephant Gate, Chennai-600003.
2. The Deputy Commercial Tax Officer
Cholavaram Assessment Circle, No.32
Elephant Gate Bridge Road
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G.R.SWAMINATHAN, J.

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