



WEB COPY

WP No. 23660 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 23660 of 2025

AND

WMP NO. 26627 OF 2025

Radiant Cash Management Services Ltd.,
Represented by its Chairman and Managing Director,
No. 28, Vijayaraghava Road, T Nagar,
Chennai – 600 017.

Petitioner(s)

Vs

The Commercial Tax Officer,
Commercial Taxes Department,
Pondy Bazaar Circle Central III,
No.46, 3rd Floor Mylapore Taluk,
Office Building, Greenways Road,
Chennai-600 028.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records of the Respondent culminating in DRC 01 notice bearing Ref No. ZD330525325765A dated 29.05.2025 and quash the same.



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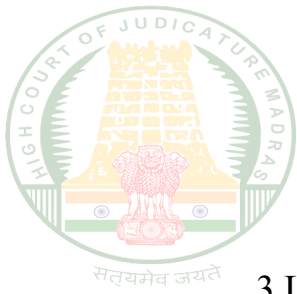
For Petitioner(s): Ms.L.Maithili

For Respondent(s): M/s.Amirta Poonkodi Dinakaran
Government Advocate (taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned summary of show cause notice dated 29.05.2025, issued by the respondent.

2.Learned counsel for the petitioner would submit that the respondent had issued pre-show cause notice in DRC-01A dated 06.05.2025, proposing certain demands. In response, the petitioner sought time till 20.06.2025, to file reply to the said pre-show cause notice. However, without providing such time for filing reply to DRC-01A, the respondent had issued summary of show cause notice in DRC-01 dated 29.05.2025, without attaching the detailed show cause notice. Hence, learned counsel for the petitioner prayed to set aside the summary of show cause notice in DRC-01 dated 29.05.2025 and to grant liberty to the petitioner to file reply to the pre-show cause notice in DRC-01A.



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3.Learned Government Advocate after getting instructions would fairly submit that only summary of show cause notice has been issued in DRC-01 dated 29.05.2025 and no detailed show cause notice was issued to the petitioner and therefore she prayed to set aside the issuance of DRC-01 dated 29.05.2025 and to direct the petitioner to file reply to DRC-01A.

4.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and perused the materials available on record.

5.Considering the submissions made by the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent,it is evident that, admittedly no reply was filed by the petitioner for DRC-01A dated 06.05.2025. Further, the respondent has issued the summary of show cause notice in DRC-01 without attaching the detailed show cause notice, which shows the complete non-application of mind. Taking note of the above facts and



in the interest of justice, this Court is inclined to set aside DRC-01 dated 29.05.2025. Accordingly, this Court pass the following orders:-

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(i) The summary of show cause notice in DRC-01 dated 29.05.2025 is hereby set aside.

(ii) The petitioner is granted liberty to file reply to DRC-01A dated 06.05.2025, within a period of three weeks from the date of receipt of a copy of this order.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and provide an opportunity of personal hearing and thereafter, decide the matter on merits and in accordance with law.

6. With the above direction, this writ petition is disposed of. No costs.

Consequently, connected miscellaneous petition is closed.

31-07-2025

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To
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KRISHNAN RAMASAMY J.

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