IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 32301 of 2025
AND WMP NO. 36244 OF 2025,WMP NO. 36243 OF 2025

M/s.Aqua Engineers and Consultants Pvt Ltd.,
Represented by Managing Director,
Kuberaraju Jayaram,
No. 5, First Floor, Near Porur Toll Plaza,
LGP Complex, 200 feet Bye pass Road,
Vanagaram, Chennai-95.

Petitioner(s)

Vs

1.The State Tax Officer (ST),
Office of the Commercial Tax Officer,
Thiruverkadu Assessment Circle,
Poonamalee, Kancheepuram.

2.The Deputy Commissioner (ST)
Thiruverkadu Assessment Circle,
Integrated Commercial Taxes and
Registration Department Building
(South Tower), Room No.417, 4th
Floor, Nandanam, Chennai-035.

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 No-1, dated 24.02.2025 in DRC- 07 and further order rejecting the rectification application bearing reference No. ZD330725347580C dated 30.07.2025 and quash the same.

For Petitioner(s): Mr.S.Senthilnathan

For Respondent: Ms.Amirta Poonkodi Dinakaran
Government Advocate (T)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 24.02.2025 and the rejection order dated 30.07.2025, passed by the 1st respondent in the rectification application.

2.Ms.Amirta Poonkodi Dinakara, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the 1st respondent raised seven issues in the show cause notice dated 25.11.2024, out of which six issues were dropped by considering the reply of the petitioner and the remaining one issue has been confirmed and the assessment order dated 24.02.2025 came to be passed. Therefore, the petitioner filed rectification application before the 1st respondent to rectify the order dated 24.02.2025. However, the same was got rejected vide order dated 30.07.2025. Hence, the present writ petition has been filed challenging the assessment order dated 24.02.2025 in DRC-07 and the rejection order dated 30.07.2025, made in the rectification application.

5.Learned Government Advocate appearing for the respondents would submit that the reply dated 18.02.2025 filed by the petitioner for the show cause notice dated 25.11.2024 was well considered by the 1st respondent and out of seven issues, six issues were dropped and one issue was confirmed since the reply of the petitioner was not acceptable. On the same ground, the rectification application filed against the assessment order was also got rejected. Therefore, if the petitioner is aggrieved over the same, they can very well prefer appeal before the Appellate Authority.

6.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents and perused the materials available on records.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents and taking note of the facts and circumstances of the case, this Court does not find force in the submissions of the learned counsel for the petitioner for the reason that the 1st respondent only after considering the reply of the petitioner had dropped six issues out of seven issues and confirmed the other issue since there was no documentary evidence and the reply of the petitioner was not acceptable. Therefore, the right course for the petitioner would be to file appeal before the Appellate Authority against the orders impugned herein.

8.Accordingly, this writ petition stands dismissed with liberty to file appeal. No costs. Consequently, connected miscellaneous petitions are closed.

29-08-2025

rst

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

To

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2.The Deputy Commissioner (ST),
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KRISHNAN RAMASAMY J.

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WP No.32301 of 2025

29-08-2025