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W.P. No. 34771 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 34771 of 2025

and

W.M.P. Nos. 38942 & 38949 of 2025

Tvl. Microlyn Healthcare Private Limited,
Represented by its Director,
Plot Nos.9 and 10, Madha Koil 1st Cross Street,
Brindavan Nagar, Neelankarai,
Chennai – 600 041.

...Petitioner

Versus

Assistant Commissioner,
Sholinganallur South-III,
Chennai South – Tamil Nadu,
Integrated Building for Commercial Taxes
and Registration Department (South Tower)
Room No. 218, II Floor, Nandanam,
Chennai – 600 035.

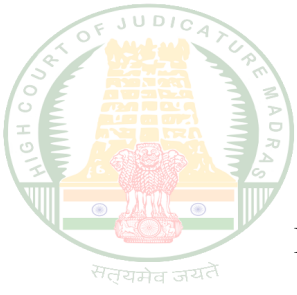
...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records of Order of Assessment in DRC-07 bearing Reference No.ZD330824250137H in GSTIN/ID:33AAKCM5025G1ZO / April 2019 – March 2020 dated 28.08.2024 passed by the respondent and to quash the same.

For Petitioner : Mr. S. Maharajan

For Respondent : Mrs. P. Selvi, Government Advocate

ORDER



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Heard Mr.S.Maharajan, the learned counsel for the petitioner and Mrs.P.Selvi, who takes notice at the admission stage and made submissions on behalf of the respondent.

2. This Writ Petition is taken up for final disposal at the stage of admission.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 28.08.2024 which preceded a notice in DRC-01 dated 30.05.2024 for the tax period between April 2019-March 2020.

4. Reading of the impugned order dated 28.08.2024 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 30.05.2024 nor appeared for the personal hearing fixed.

5. The consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, subject to payment of 25% of the disputed tax. There are no other extenuating circumstances for



this Court to take a contra view in this case.

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6. Considering the same, there shall be a direction to the petitioner to deposit 25% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

7. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 30.05.2024 together with requisite documents to substantiate the case by treating the impugned order dated 28.08.2024 as addendum to the Show Cause Notice dated 30.05.2024 within a period of 30 days from the date of receipt of copy of this order.

8. The respondent shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

9. Accordingly, this Writ Petition is disposed of. Consequently,



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connected miscellaneous petitions are closed. There shall be no order as to costs.

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Index : Yes/No
Neutral Citation : Yes/No
AT

To
The Assistant Commissioner,
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C.SARAVANAN, J.

AT

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