IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.35590 and 35594 of 2025
and
W.M.P.Nos.39829, 39830, 39831, 39834, 339835 and 39836 of 2025

Super Highway Labs Private Limited,
Represented by Mr.Amit Kumar
Director
110, 4th Floor, M/s.Prakash Presidium,
Nungambakkam, Chennai
Tamil Nadu – 600 034. ... Petitioner in both W.Ps

Vs.

1.The Commissioner of State Tax,
Tamil Nadu,
Commercial Taxes Department,
Ezhilagam, PWD Estate, Chepauk,
Triplicane, Chennai, Tamil Nadu – 600 005.

2.The State Tax Officer,
Nungambakkam
Station:No.88, Mayor Ramanadhan Salai,
Chetpet, Chennai,
Tamil Nadu – 600 031.

3.The Appellate Authority,
Integrated Commercial Tax Building,
AR Line Road, Palayamkottai,
Chennai, Tamil Nadu – 627 002. ... Respondents in both W.Ps

Prayer in W.P.No.35590 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Order-in-Original bearing Reference No.ZD330225239364L dated 24.02.2025, issued by the 2nd respondent and quash the same and consequently direct the 2nd respondent to afford the petitioner a proper opportunity of being heard on merits before the passing of any order, in the interest of natural justice, or in the alternative permit the petitioner to prefer an appeal before the 3rd respondent upon payment of mandatory pre-deposit.

Prayer in W.P.No.35594 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Order-in-Original bearing Reference No.ZD330225264424M dated 25.02.2025, issued by the 2nd respondent and quash the same and consequently direct the 2nd respondent to afford the petitioner a proper opportunity of being heard on merits before the passing of any order, in the interest of natural justice, or in the alternative permit the petitioner to prefer an appeal before the 3rd respondent upon payment of mandatory pre-deposit.

For Petitioner (in both W.Ps)	:	Mr.Lalitendra Gulani
For Respondents (in both W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. By this common order, both these Writ Petitions are being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Orders as detailed below:-

Sl.No	***W.P.Nos***	***Impugned Order dated***	***DRC – 01 dated***	***Tax Period***
1	W.P.No.35590 of 2025	24.02.2025	26.11.2024	April 2020 – March 2021
2	W.P.No.35594 of 2025	25.02.2025	26.11.2024	April 2020 – March 2021

4. The specific case of the petitioner is that there was a slump sale and that the Petitioner closed down the operation in the year 2021 while retaining the liability. It is submitted that after the Petitioner had sold the operations, no business was carried out and therefore the Petitioner was unaware of the Notices that preceded the impugned orders as detailed above.

5. The learned counsel for the Petitioner submits that *post facto* after the impugned orders were passed, the entire amount of tax has been recovered on 21.07.2025.

6. The learned Government Advocate for the Respondents on the other hand would submit that the sale is subject to verification.

7. Considering the fact that the Petitioner had not replied to the respective Notices in DRC – 01 both dated 26.11.2024, following the consistent view taken by the Court under similar circumstances, Court is inclined to quash the impugned orders dated 24.02.2025 and 25.02.2025 respectively and the cases are remitted back to the Respondents to pass orders *de novo* on merits and in accordance with law, as expeditiously as possible.

8. The petitioner shall file a consolidated reply in respect of the Show Cause Notices in DRC – 01 both dated 26.11.2024 by treating the impugned orders dated 24.02.2025 and 25.02.2025 respectively as an addendum to the Show Cause Notices both dated 26.11.2024 within a period of 30 days from the date of receipt of a copy of this order.

9. Subject to the Petitioner complying with the above stipulated conditions, the Respondents shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three months thereafter.

10. It is made clear ordinarily the Petitioner would have been liable to pay 25% of the disputed tax. However, since 100% of the disputed tax has been already recovered from the Petitioner as mentioned above. No further amounts would be required to deposit by the Petitioner.

11. These Writ Petitions stand disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.

18.09.2025

Neutral Citation : Yes / No

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To

1.The Commissioner of State Tax,
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C.SARAVANAN, J.

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