IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 35012 & 35015 of 2025
and
W.M.P. Nos. 39158 & 39166 of 2025

W.P. No. 35012 of 2025

M/s. Sree Sai Tronics,
Represented by its Proprietor,
T. Ramesh Kumar ...Petitioner

Versus

Assistant Commissioner (ST)
Chintadripet Assessment Circle,
Commercial Taxes Annex Building,
1st Floor, No.1, Greams Road,
Chennai – 600 006. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records of the respondent in the impugned order passed vide Form GST DRC 07 in Ref.No.ZD330424212479H dated 26.04.2024 and quash the same and consequently, direct the respondent to adjudicate the matter afresh by granting sufficient opportunity of being heard to the petitioner.

For Petitioner : Mr. Thickamber Chandrasekar
For Respondent : Mr. V. Prashanth Kiran,
Government Advocate

W.P. No. 35015 of 2025

M/s. Sree Sai Tronics,
Represented by its Proprietor,
Tulsiram Ramesh Kumar ...Petitioner

Versus

Commercial Tax Officer (ST),
Chintadripet Assessment Circle,
Commercial Taxes Annex Building,
1st Floor, No.1, Greams Road,
Chennai – 600 006. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records of the respondent in the impugned order passed vide Form GST DRC 07 in Ref.No.ZD3304242242311 dated 27.04.2024 and quash the same and consequently, direct the respondent to adjudicate the matter afresh by granting sufficient opportunity of being heard to the petitioner.

For Petitioner : Mr. Thickamber Chandrasekar
For Respondent : Mr. V. Prashanth Kiran,
Government Advocate

COMMON ORDER

Heard Mr. Thickamber Chandrasekar, the learned counsel for the Petitioner and Mr.V.Prashanth Kiran, the learned Government Advocate, who takes notice at the admission stage and made submissions on behalf of the Respondents.

2. By consent, these Writ Petitions are taken up for final disposal at the stage of admission.

3. The details of the Writ Petitions in these Writ Petitions are as follows: -

W.P. Nos.	***Impugned Order dated***	***Tax Period***	***DRC-01 dated***
35012 of 2025	26.04.2024	April 2018-March 2019	23.12.2023
35015 of 2025	27.04.2024	April 2018-March 2019	27.12.2023

4. Reading of the respective impugned orders dated 26.04.2024 and 27.04.2024 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 23.12.2023 and 27.12.2023 respectively 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 and the amount that has been already paid shall be adjusted towards 25%. There are no other extenuating circumstances for this Court to take a contra view in this case.

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, less any amount that has been deducted already.

7. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 23.12.2023 and 27.12.2023 respectively together with requisite documents to substantiate the case by treating the impugned orders dated 26.04.2024 and 27.04.2024 respectively as addendum to the Show Cause Notice dated 23.12.2023 and 27.12.2023 respectively 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, these Writ Petitions are disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

17.09.2025

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

To
1.The Assistant Commissioner (ST)
Chintadripet Assessment Circle,
Commercial Taxes Annex Building,
1st Floor, No.1, Greams Road,
Chennai – 600 006.

2.The Commercial Tax Officer (ST),
Chintadripet Assessment Circle,
Commercial Taxes Annex Building,
1st Floor, No.1, Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.

AT

W.P. Nos. 35012 & 35015 of 2025 and
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