



W.P.No.35502 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.No.35502 of 2025
and W.M.P.Nos.39730 and 39732 of 2025**

Tvl.Arumugam Ragavan,
Proprietor of M/s.A.R Constructions,
No.223, Agaram Kolli Kottai,
Agaram Post,
Tirupattur-635 653.

... Petitioner

Vs.

1. The Commercial Tax Officer,
Integrated Building for Commercial Taxes Department,
No.18, Pudhupet Salai,
Tirupattur-635 601.

2.The State Tax Officer,
Integrated Building for Commercial Taxes Department,
No.18, Pudhupet Salai,
Tirupattur-635 601.

3.The Deputy Commissioner (ST),
Integrated Building for Commercial Taxes Department,
No.18, Pudhupet Salai,
Tirupattur-635 601.

... Respondents



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PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari, to call for the records pertaining to the impugned order vide DRC 07 dated 30.04.2024 in Ref.No.ZD330424256377B issued by the first respondent for the year 2021-2022 and quash the same.

For Petitioner : Mr.Derrick Sam

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents.

2. In this writ petition, the petitioner has challenged the impugned order dated 30.04.2024 passed by the first respondent, wherein the demand has been confirmed for the tax period 2021-2022. The impugned order has been preceded by the show cause notice in DRC 01, dated 29.08.2023. However, the petitioner has not responded to the same and therefore, the demand has been confirmed against the petitioner.



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3. It is noticed that under similar circumstances, this Court has come to the rescue of the persons like the petitioner by quashing the impugned order on terms subject to the petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

4. Considering the same, the impugned order is quashed and the case is remitted back to the respondents to pass a fresh orders on terms subject to the petitioner depositing 25% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

5. The petitioner shall file a reply to the notice in DRC 01 dated 29.08.2023 by treating the impugned order as addendum to the Show Cause Notice.

6. In case the petitioner complies with the above stipulations, the respondents shall proceed to pass fresh orders on merits and in accordance



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with law as expeditiously as possible preferably within a period of three (3) months thereafter, after hearing the petitioner.

7. In case the petitioner fails to comply with any of the conditions stipulated above, the respondents are at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

8. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

23.09.2025

NCC: Yes / No
Index : Yes / No
Speaking Order : Yes / No

ssb



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C.SARAVANAN, J.

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