IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 35516 of 2025
and
W.M.P. Nos. 39745 and 39746 of 2025

Tvl. Sathya Sai Decors,
Represented by its Partnmer,
K. Kanchana ... Petitioner

Vs.

The Commercial Tax Officer/State Tax Officer,
Ashok Nagar,
Central-1 Chennai Central,
No.1, Greams Road, Annex Building,
5th Floor, PAPJM Building,
Chennai – 600 006. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent and impugned order in Reference No:ZD3302252003260 dated 20.02.2025 passed by the respondent under Section 73 of the CGST Act, 2017 for the period 2020-2021 and quash the same as illegal and not in accordance with law and consequently direct the respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

For Petitioner : Mr. R. Sivaraman

For Respondents : Mrs. P. Selvi,
Government Advocate

ORDER

Heard Mr.R.Sivaraman, 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. By consent, 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 20.02.2025 which preceded a notice in DRC-01 dated 25.11.2024 for the tax period between April 2020-March 2021.

4. Reading of the impugned order dated 20.02.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 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.

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 25.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 20.02.2025 as addendum to the Show Cause Notice dated 25.11.2024 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, connected miscellaneous petitions are closed. There shall be no order as to costs.

22.09.2025

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

To
The Commercial Tax Officer/State Tax Officer,
Ashok Nagar,
Central-1 Chennai Central,
No.1, Greams Road, Annex Building,
5th Floor, PAPJM Building,
Chennai – 600 006.

C.SARAVANAN, J.

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