**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 23.09.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.No.35525 of 2025**
**and W.M.P.Nos.39756 and 39758 of 2025**

Hajee S.M.Ahamed and Company,
Represented by its Partner,
S.M.A.Mohamed Saleem,
72, Ground Floor, Sembudoss Street,
Chennai, Coimbatore,
Tamil Nadu-600 001. ... Petitioner

Vs.

Assistant Commissioner,
Broadway Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Room No.304, 3rd Floor,
Elephant Gate Bridge Road,
Vepery, Chennai-600 003. ... Respondents

**PRAYER :** Writ Petition filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari, to call for the records on the file of the respondent in Order in Reference No.ZD3302251301821 passed under Section 73 of the TNGST Act, 2017, for the financial year 2020-2021 dated 13.02.2025 passed by the respondent.

For Petitioner : Mr.S.Gautam Venkata Narayanan

For Respondent : Mrs.K.Vasanthamala
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 respondent.

2. In this writ petition, the petitioner has challenged the impugned order dated 13.02.2025 passed by the respondent, wherein the demand has been confirmed for the tax period 2020-2021. The impugned order has been preceded by the show cause notice in DRC 01, dated 26.11.2024. However, the petitioner has not responded to the same and therefore, the demand has been confirmed against the petitioner.

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 respondent 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 26.11.2024 by treating the impugned order as addendum to the Show Cause Notice.

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

To

Assistant Commissioner,
Broadway Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Room No.304, 3rd Floor,
Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

**C.SARAVANAN, J.**

ssb

**W.P.No.35525 of 2025**

**23.09.2025**