IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 36376 of 2025
and
W.M.P. Nos. 40649 and 40652 of 2025

Tvl. SRS Cars Private Limited,
Represented by its Director,
V. Sridevi ... Petitioner

Vs.

The State Tax Officer (ST),
Office of the Commercial Tax Officer,
Cuddalore Town Assessment Circle,
Cuddalore, Tamil Nadu. . ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent herein in its impugned order in GSTIN:33AAWCS6542A1ZA/2018-2019 dated 02.08.2023 along with the consequential order in Form DRC-07 bearing Reference No.ZD3308230113781 dated 02.08.2023 for the period 2018-19 and quash the same.

For Petitioner :Ms. R. Hemalatha

For Respondent :Mr. V. Prashanth Kiran,
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 the learned Government Advocate who takes notice on behalf of the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 02.08.2023 which was preceded by a Show Cause Notice dated 29.01.2022 passed by the Respondent for tax period between April-2018 – March 2019.

3. It is however noticed that the Petitioner has not replied to the Show Cause Notice dated 29.01.2022 inspite of issuance of a reminders on 29.06.2023 and 10.07.2023 and thus, has suffered the impugned order dated 02.08.2023.

4. Since there is an enormous number of days delay in approaching this Court, I am inclined to come to the rescue of the Petitioner subject to conditions following the consistent view of this Court under similar circumstances.

5. If the writ petition was filed within the reasonable time, the Court could have directed the Petitioner to deposit 25% of the disputed tax. Since

the impugned Assessment Order dated 02.08.2023 is more than two years, in order to balance the interest of the Petitioner and the interest of the Revenue, this Court is inclined to direct the Petitioner to deposit 50% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

6. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 29.01.2022 together with requisite documents to substantiate the case by treating the impugned order dated 02.08.2023 as addendum to the Show Cause Notice dated 29.01.2022 within a period of 30 days from the date of receipt of copy of this order.

7. The Respondent shall proceed to pass a fresh order on merits 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.

8. 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 State Tax Officer (ST),
Office of the Commercial Tax Officer,
Cuddalore Town Assessment Circle,
Cuddalore, Tamil Nadu.

C.SARAVANAN, J.

AT

W.P. No. 36376 of 2025 and
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