IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.37310, 37316 & 37322 of 2025
and
W.M.P.Nos.41749, 41750, 41759, 41760, 41762 & 41766 of 2025

W.P.No.37310 of 2025

Tvl. Rubicon Handlings,
Represented by its Proprietor,
Thiru. Elumalai Kumar,
No.4/13, New Street,
Thirumullaivoyal,
Chennai – 600062. ... Petitioner

Vs.

The Deputy State Tax Officer,
Kodambakkam Assessment Circle,
4th floor, PAPJM Building,
No.1, Greams Road,
Chennai – 600006. ... Respondent

W.P.No.37316 of 2025

Tvl. Rubicon Handlings,
Represented by its Proprietor,
Thiru. Elumalai Kumar,
No.4/13, New Street,
Thirumullaivoyal,
Chennai – 600062. ... Petitioner

Vs.

The Assistant Commissioner,
Kodambakkam Assessment Circle,
No.1, Greams Road,
Chennai – 600006. ... Respondent

W.P.No.37322 of 2025

Tvl. Rubicon Handlings,
Represented by its Proprietor,
Thiru. Elumalai Kumar,
No.4/13, New Street,
Thirumullaivoyal,
Chennai – 600062. ... Petitioner

Vs.

The Assistant Commissioner,
Kodambakkam Assessment Circle,
4th Floor, PAPJM Building,
Greams Road,
Chennai – 600006. ... Respondent

Prayer in W.P.No.37310 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order on the file of the respondent vide DRC-07 Ref No.ZD331224158941G dated 19.12.2024 for the assessment year 2020-21 and quash the same as illegal and devoid of merits and consequently remand back the matter for fresh adjudication after providing an opportunity to the petitioner to submit explanation and the supporting documents.

Prayer in W.P.No.37316 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order on the file of the respondent vide DRC-07 Ref No.ZD331123107808N dated 18.11.2023 for the assessment year 2017-18 and quash the same as illegal and devoid of merits and consequently remand back the matter for fresh adjudication after providing an opportunity to the petitioner to submit explanation and the supporting documents.

Prayer in W.P.No.37322 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order on the file of the respondent vide DRC-07 Ref No.ZD331123198616B dated 30.11.2023 for the assessment year 2022-23 and quash the same as illegal and devoid of merits and consequently remand back the matter for fresh adjudication after providing an opportunity to the petitioner to submit explanation and the supporting documents.

For Petitioner : Mr.T.Suresh

For Respondent : Mr.Prasanth Kiran
Government Advocate

COMMON ORDER

By this Common Order, these writ petitions are being 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 these writ petitions, the petitioner has challenged the respective impugned orders as detailed below:

S.No.	Writ Petition No.	Date of impugned Order	Date of Show Cause Notice	Assessment Year
1.	37310 of 2025	19.12.2024	05.09.2024	2020-2021
2.	37316 of 2025	18.11.2023	02.08.2023	2017-2018
3.	37322 of 2025	30.11.2023	07.06.2023	2022-2023

3. It is the specific case of the petitioner that petitioner failed to respond to the show cause notices as they were posted in web portal and that petitioner became aware of the same only after recovery proceedings were initiated.

4. It is submitted that petitioner has a fair case to succeed and therefore, one opportunity be given to the petitioner.

5. Learned Government Advocate appearing for respondents, on the other hand, would submit that, these Writ Petitions are liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd., [C.A.No.2413**

of 2020, dated 06.05.2020], where the Hon'ble Supreme Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

6. Having considered the submissions made by the learned counsel for the petitioner and learned Government Advocate for the respondents and following the consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, this Court is inclined to dispose of these Writ Petitions by quashing the impugned orders, subject to petitioner deposits 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. In case, any amount already recovered towards the 25% deposit, the same shall be adjusted.

7. The petitioner shall also file a reply to the impugned Show Cause Notices by treating the impugned orders as an addendum to the Show Cause Notices within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Subject to the petitioner complying with the above stipulated conditions, the respondents 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. It is needless to state that, before passing such order, the petitioner shall be heard.

9. In case the petitioner fails to comply with any of the conditions stipulated above, the respondents are at liberty to proceed against the petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

10. With the above directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

06.10.2025

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Neutral Citation : Yes / No

To

1. The Deputy State Tax Officer,
   Kodambakkam Assessment Circle,
   4th floor, PAPJM Building,
   No.1, Greams Road,
   Chennai – 600006.

2. The Assistant Commissioner,
   Kodambakkam Assessment Circle,
   No.1, Greams Road,
   Chennai – 600006.

3. The Assistant Commissioner,
   Kodambakkam Assessment Circle,
   4^{th} Floor, PAPJM Building,
   Greams Road,
   Chennai – 600006.

C.SARAVANAN, J.

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W.P.Nos.37310, 37316 & 37322 of 2025

06.10.2025