



WEB COPY



W.P.No.37518 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37518 of 2025
and
W.M.P.Nos.41976 & 41979 of 2025

M/s. Shri Pavithra Auto Product Private Limited
Represented by its Director D.K.Ashok Gumaar
Son of R.Kasinathan
P35, Kaligambal Nagar,
Thirumullaivoyal
Tiruvallur – 600 062.

... Petitioner

Vs.

1. The Commercial Tax Officer
Office of Commercial Tax Office
Thirumullaivoyal,
Avadi, Tiruvallur.
2. The Assistant Commissioner (ST)
Office of the Assistant Commissioner (ST)
Thirumullaivoyal Assessment Circle,
Room No.115, 1st Floor,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, to



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issue a Writ of Certiorarified Mandamus, calling for the records of the Suo-Moto Rectification impugned order in Reference No. ZD331224247236N dated 27.12.2024 passed by the first respondent to quash the same and consequentially quash the impugned order reference No. ZD3307243474666 dated 30.07.2024 passed by the second respondent and direct the second respondent to provide the petitioner with an opportunity of fresh hearing.

For Petitioner : Mr. S.Sathishkumar

For Respondents : Mr.C.Harsha Raj
Special Government Pleader

ORDER

In this Writ Petition, the petitioner has challenged the impugned order dated 30.07.2024 passed for the tax period April 2021 – March 2022.

2. The impugned order has preceded a show cause notice in DRC-01, dated 21.11.2022. The impugned order has also been followed by the rectification order dated 27.12.2024 whereby certain minor changes have been made to the aforesaid order dated 30.07.2024.

3. The facts of the case are that the petitioner has failed to respond to the



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show cause notice in DRC-01 dated 21.11.2022 issued by the aforesaid tax period and thus, suffered the impugned orders.

4. Although arguments were advanced on either side for and against the relief sought for in this Writ Petition, following the consistent view, with a view to balance the interest of the parties herein, there shall be a direction to the first respondent to pass fresh order subject to the petitioner depositing 50% of the tax within a period of 30 days from the date of receipt of a copy of this order considering the time taken by the petitioner to approach this Court.

5. The learned counsel for the petitioner also submits that the petitioner consents for deposit 50% of the disputed tax. Recording the same, the Writ Petition stands disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

6. This amount shall be deposited by the petitioner from any electronic cash register.

7. The Petitioner shall also file a reply to the Show Cause Notice in DRC-



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01 dated 21.11.2022 together with requisite documents to substantiate the case by treating the impugned order dated 30.07.2024 as addendum to the Show Cause Notice dated 21.11.2022 within a period of 30 days from the date of receipt of copy of this order.

8. The Respondents 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 Respondents are at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

06.10.2025

vsg

Neutral Citation : Yes / No
To

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Avadi, Tiruvallur.
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C.SARAVANAN, J.



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