IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38182 of 2025
and
W.M.P. Nos. 42665 and 42666 of 2025

M/s. DP Traders,
Represented by its Partner,
S. Kayalvizhi ... Petitioner

Vs.

The Deputy State Tax Officer,
Selaiyur Assessment Circle,
Integrated Commercial Taxes,
Department Building,
3rd Floor, Room No.341,
Nandanam, Chennai – 600 035. ... 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 of the impugned order on the file of the respondent vide DRC – 07 Ref.No.ZD3302251013731 dated 11.02.2025 for the assessment year 2020-21 and quash the same as illegal and devoid of merits and consequently direct the respondent and remand back the matter for fresh adjudication after providing an opportunity to the petitioner to submit explanation and the supporting documents.

For Petitioner : Mr. V. Parthiban

For Respondent : Ms. Amirtha Poonkodi Dinakaran,
Government Advocate

O R D E R

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 order dated 11.02.2025 which preceded a notice in DRC-01 dated 25.11.2024 for the tax period between April 2020 – March 2021.

3. Reading of the impugned order dated 11.02.2025 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.

4. It is submitted that Petitioner became aware of the impugned order only on 04.08.2025 when he received a call from the Department. It is further submitted that the Petitioner has a fair case to succeed and therefore, the case

is remitted back to the Respondent on terms.

5. Learned Government Advocate for the Respondent would submit that the Petitioner having slept over the rights and having not cooperated with the Respondent at any stage, the Petitioner deserves no sympathy and therefore, the Writ Petition be dismissed with exemplary costs.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, this Writ Petition is disposed by remitting the case back to the Respondent to pass a fresh order.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. To balance the interest of the Petitioner and the interest of the Revenue, the case is remitted back to the Respondent to pass a fresh order

subject to the Petitioner to deposit 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of copy of this order.

9. Within such time, the Petitioner shall also file a detailed reply with requisite documents to substantiate the case by treating the impugned order dated 11.02.2025 as an addendum to the notice in DRC-01 dated 25.11.2024.

10. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

13. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned Order dated 11.02.2025.

14. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

09.10.2025

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

To
The Deputy State Tax Officer,
Selaiyur Assessment Circle,
Integrated Commercial Taxes,
Department Building,
3rd Floor, Room No.341,
Nandanam, Chennai – 600 035.

C.SARAVANAN, J.

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