IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38169 of 2025
and
W.M.P. Nos. 42646 and 42650 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.ZD330824300727F dated 31.08.2024 for the assessment year 2019-20 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

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 order dated 31.08.2024 which preceded a notice in DRC-01 dated 04.01.2023 for the tax period between April 2019 – December 2020.

3. Reading of the impugned order dated 31.08.2024 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 04.01.2023 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 be 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. 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.

8. The Petitioner shall also file a detailed reply by treating the

impugned order dated 31.08.2024 as an addendum to the notice in DRC-01 dated 04.01.2023.

9. The Respondent 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 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.

10. 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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