



W.P. No. 39602 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39602 of 2025

and

W.M.P. Nos. 44491 & 44493 of 2025

M/s. I M Enterprises,
Represented by Managing Partner,
Sekar Manigandan, No.11, Kamathenu Street,
Tiruverkadu, Chennai - 600 077.
CSTIN:33AADFI8418B2ZR.

...Petitioner

Versus

1. Commercial Tax Officer,
Nolambur, Ambattur, Kancheepuram,
Tamil Nadu.
2. Assistant Commissioner (ST) (FAC),
Nolambur Assessment Circle,
Room No.353, 3rd floor,
Nandanam Chennai - 600 035.

...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari or any other order or direction in the nature of Writ, to calling for the records pertaining to the Impugned Order dated 31.01.2025 in respect of GSTIN No.33AADFI841B2ZR/2020-21 passed by the second respondent and quash the same.

For Petitioner : Mr.A.S.Mohammed Manzoor



WEB COPY



W.P. No. 39602 of 20__

for M/s.Chennai Law Associates

For Respondents : Ms.Amirtha Poonkodi,
Government Advocate

ORDER

By consent, this Writ Petition is taken up for final disposal at the stage of admission after hearing the learned counsel for the Petitioner and the learned Government Advocate, who takes notice at the admission stage and made submissions on behalf of the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 31.01.2025 which preceded a notice in DRC-01 dated 15.07.2023 for the tax period between April 2020-March 2021.

3. Reading of the impugned order dated 31.01.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 15.07.2023 nor appeared for the personal hearing fixed.



4. The consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, subject to payment of 25% of the disputed tax. There are no other extenuating circumstances for this Court to take a contra view in this case.

5. Considering the same, there shall be a direction to the Petitioner to deposit 25% 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 15.07.2023 together with requisite documents to substantiate the case by treating the impugned order dated 31.01.2025 as addendum to the Show Cause Notice dated 15.07.2023 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 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



W.P. No. 39602 of 20__

this Writ Petition was dismissed *in limine* today.

WEB COPY

8. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

24.10.2025

Index : Yes/No

Neutral Citation : Yes/No

av

To

1. The Commercial Tax Officer,
Nolambur, Ambattur, Kancheepuram,
Tamil Nadu.
2. Assistant Commissioner (ST) (FAC),
Nolambur Assessment Circle,
Room No.353, 3rd floor,
Nandanam Chennai - 600 035.

C.SARAVANAN, J.

av



WEB COPY



W.P. No. 39602 of 20_

W.P. No. 39602 of 2025
and
W.M.P. Nos. 44491 & 44493 of 2025

24.10.2025