IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39453 of 2025
AND
WMP Nos.44300 & 44301 of 2025

Mohamed Ali Mohamed Mustafa
S/O. Mohamed Mustafa
Proprietor of M/s.Honest Petrochemicals,
316/5 Varasakthi Nagar, Chinthalakuppam
Gummidipoondi, Thiruvallur 601 201.

Petitioner(s)

Vs

The Assistant Commissioner Officer (ST)
Office of the Assistant Commissioner office,
Gummidipoondi Assessment Circle,
Station No.32 Integrated Commercial Taxes
Office Building Complex,
Elephant Gate bridge Raod, Chennai 600 003.

Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, call for the records of the Impugned Order dated 21.02.2025 in Reference No.ZD330225213970Q consequentially quash the same and direct the Respondent to provide the Petitioner with an opportunity of fresh consideration and pass orders.

For Petitioner(s): Mr.S.Sathis Kumar

For Respondent: Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondent.

2. This Writ Petition is 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.

3. In this writ petition, the petitioner has challenged the impugned order dated 21.02.2025 passed by the respondent, wherein the demand was proposed

in Form DRC-01 dated 25.11.2024 has been confirmed for the tax period April 2020 to March 2021.

4. The petitioner had made an attempt to file a skeletal reply, which pertains to another dispute, since the reply was inadequate, the impugned order dated 21.02.2025 came to be passed by the respondent. The petitioner before this Court now. The petitioner has filed the present writ petition on 09.10.2025 long after the period prescribed under the provision of law to file an appeal.

5. Under similar circumstances, orders have been quashed and cases have been remitted to the original authority to pass a fresh orders on merits, subject to such assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching this Court. I do not find any reason to take a different view in this case.

6. Therefore, to balance the interest of both parties, viz., the assessee and the Revenue, the case is remitted to the respondent to pass a fresh order, subject

to the petitioner depositing 25% of the disputed tax amount 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 21.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. Subject to the Petitioner complying with the above stipulations, the Respondent shall proceed to pass afresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre deposit, after hearing the petitioner.

9. In case the Petitioner fails to comply with any of the above 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.

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

11. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

17-10-2025

Jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

The Assistant Commissioner Officer (ST)
Office of the Assistant Commissioner office,
Gummidipoondi Assessment Circle,
Station no.32 Integrated Commercial Taxes Office Building Complex,
Elephant Gate bridge Raod, Chennai 600 003.

C.SARAVANAN J.

jd

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