



WEB COPY



W.P.No.40783 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40783 of 2025

and

W.M.P.Nos.45675, 45677 & 45678 of 2025

Tvl.Rakindo Kovai Township Limited
Represented by its Director
Mr.M.Rangasamy,
33/19 M.G.Ramachandran Road
Kalakshetra Colony, Besant Nagar,
Chennai – 600 090.

... Petitioner

Vs.

Assistant Commissioner(ST)
Room No.217, Second Floor,
Integrated Commercial Taxes &
Registration Department Building,
Nandhanam, Chennai – 600 035.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the Respondent in Order in Reference No:ZD330225157872D passed under Section 73 of the TNGST Act, 2017 for the period 2020-21 dated 17.02.2025.



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For Petitioner : Mr.Vandana Vyas

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the respondent, this Writ Petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned order dated 17.02.2025, which was preceded by a notice in DRC-01 dated 26.11.2024, to which, the petitioner has not replied and thus, suffered the impugned order dated 17.02.2025.

4. The learned counsel for the petitioner submitted that as against the total demand of Rs.1,39,75,392/-, which is inclusive of the tax, interest and



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penalty confirmed vide impugned order dated 17.02.2025, the respondent has recovered a sum of Rs.84,98,883 on 24.07.2025.

5. The learned counsel for the petitioner further submitted that the petitioner be given one opportunity to explain the case, as this well unjust demand was confirmed vide order dated 17.02.2025 on account of the failure on the part of the petitioner to respond to the notice dated 26.11.2024.

6. The learned Special Government Pleader for the respondent submitted that the writ petition is liable to be dismissed and submitted that the respondent has left over the right.

7. Having considered the submissions made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and considering the fact that a substantial portion of the tax amount and part of the interest liability and penalty has been recovered as on 24.07.2025 as against the tax liability of Rs.78,07,840/- and following the consistent view taken under similar circumstances, the case is remitted back to the respondent to pass fresh orders on merits, subject to the petitioner filing



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proper reply to the DRC-01 notice dated 26.11.2024 by treating the impugned order dated 17.02.2025 as an addendum to the same within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case, the petitioner comply with the above stipulations, the respondent shall pass fresh orders on merits as expeditiously as possible.

9. In case, the petitioner fails to comply with the above stipulations, the respondent is at liberty to proceed against the petitioner in accordance with law.

10. Needless to state that before passing any such order, the petitioner shall be heard.

11. All coercive steps taken including the attachment of the petitioner's Bank Account shall stand vacated/kept in abeyance.



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12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

28.10.2025
(2/2)

Neutral Citation : Yes / No

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To:

Assistant Commissioner(ST)
Room No.217, Second Floor,
Integrated Commercial Taxes &
Registration Department Building,
Nandhanam, Chennai – 600 035.



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C.SARAVANAN, J.

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