



WP No. 40305 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 40305 of 2025

AND

WMP NO. 45266 OF 2025, WMP NO. 45265 OF 2025

1. M/s.iMatrix Technology Solutions
Represented by its proprietor N Naveen
No. 2, RE Nagar West, 1st Cross Street,
Porur, Chennai 600116

Petitioner(s)

Vs

1. Deputy State Tax Officer-I
Porur Assessment Circle,
No.109 Integrated Commercial Tax
Office, Nazarathpet, Chennai-600 123.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for records relating to the impugned order bearing reference ZD330724221272S Dated 18.07.2024 along with the detailed order passed by the Respondent and quash the same.



WEB COPY

WP No. 40305 of 2025



For Petitioner(s): Mr.P.Gowtham

For Respondent: Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the Petitioner and learned Government Advocate 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 18.07.2024. The impugned order has preceded by a notice in DRC-01 dated 27.02.2023, wherein the petitioner was called upon to pay a sum of Rs.41,982/-, which was also paid by the petitioner on 25.04.2023, along with interest.



4. Subsequently, an additional Show Cause Notice was issued in DRC-02 along with reminder on 09.11.2023, wherein the amount of Rs.41,982/-, which was paid by the petitioner on 25.04.2023 was enhanced to Rs.2,33,230/-. However, the petitioner failed to respond to the same and thus, suffered the impugned order.

5. The learned counsel for the petitioner submits that although the petitioner has not responded to the revised notice in DRC-02 dated 09.11.2023 and has suffered the impugned order dated 18.07.2024, the petitioner may be given liberty to challenge the same in a manner known to law.

6. Considering the length of delay in approaching this Court and to balance the interest of the petitioner and the Revenue, this Court is inclined to dispose of the writ petition at the time of admission by giving liberty to the petitioner to challenge the order dated 18.07.2024, before the Appellate Authority, subject to the petitioner depositing 50% of the tax that has been confirmed vide the impugned order dated 18.07.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.



7. In case, the Petitioner complies with the above stipulations, the Appellate Authority 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 deposit.

8. 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.

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

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

30-10-2025

kak

Index: Yes/No

Speaking/Non-speaking order



WP No. 40305 of 2025



Internet: Yes

Neutral Citation: Yes/No

WEB COPY

To
1. Deputy State Tax Officer-i
Porur Assessment Circle, No.109
Integrated Commercial Tax Office,
Nazarathpet, Chennai-600 123.



WEB COPY

WP No. 40305 of 2025



C.SARAVANAN, J.

kak

**WP No. 40305 of 2025
AND WMP NO. 45266
OF 2025, WMP NO.
45265 OF 2025**

30-10-2025