



WEB COPY



W.P.No.39469 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39469 of 2025

and

W.M.P.Nos.44322 & 44323 of 2025

M/s.Arn timer Maritime Pvt., Ltd.,
Represented by A.Sundaramoorthy,
Director,
2nd Floor, 322/24, Unicorn Building,
Thambhu Chetty Street, Mannady,
Chennai – 600 001.

... Petitioner

Vs.

State Tax Officer,
Broadway Assessment Circle,
Station:3rd Floor,
Wall Tax Road, Room No.305,
Chennai – 600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the case relating to the impugned order Reference No.ZD3310230177470 dated 05.10.2023 with proceedings thereon bearing GSTIN;33AANCA7136M1ZC/2018-19 dated 05.10.2023 of the respondent and to quash the same.



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For Petitioner : Mr.J.Shankarraman

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 05.10.2023, which preceded a notice in DRC-01 dated 22.08.2023 for the tax period between April 2018 – March 2019.

4. Reading of the impugned order dated 05.10.2023 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 22.08.2023 nor appeared for the personal hearing fixed.



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5. It is submitted that Petitioner became aware of the impugned order only on 29.07.2025 when the Respondent sought to attach the Petitioner's bank account. 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.

6. 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.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

8. Since there is an enormous number of days of delay in approaching this Court, I am inclined to come to the rescue of the Petitioner subject to conditions following the consistent view of this Court under similar circumstances.



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9. If the writ petition was filed within the reasonable time, the Court could have directed the Petitioner to deposit 25% of the disputed tax. Since the impugned Assessment Order dated 05.10.2023 is more than two years, in order to balance the interest of the Petitioner and the interest of the Revenue, this Court is inclined to direct the Petitioner to deposit 100% of the disputed tax in cash within a period of thirty (30) days from the date of receipt of copy of this order.

10. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 22.08.2023 together with requisite documents to substantiate the case by treating the impugned order dated 05.10.2023 as addendum to the Show Cause Notice dated 22.08.2023 within a period of 30 days from the date of receipt of copy of this order.

11. The Respondent shall proceed to pass a fresh order on merits 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.



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12. Subject to the Petitioner depositing 100% of the disputed tax as stipulated above, the attachment of the bank account of the Petitioner shall stand lifted.

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

22.10.2025
(1/3)

Neutral Citation : Yes / No

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To:

State Tax Officer,
Broadway Assessment Circle,
Station:3rd Floor,
Wall Tax Road, Room No.305,
Chennai – 600 003.



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C.SARAVANAN, J.

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