IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39486 of 2025
and
W.M.P. Nos. 44346 & 44347 of 2025

M/s. Kay Vee Airjets,
Rep., by its Partner,
E. Venkatesan ...Petitioner

Versus

1.The State Tax Officer (FAC),
Palladam – 1 Assessment Circle,
Tiruppur, Tamil Nadu.

2.The Commercial Tax Officer,
Palladam-1 Assessment Circle,
Tiruppur, Tamil Nadu. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records of the impugned Assessment Order in Ref.No.ZD330225223575M dated 21.02.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC 07 for the Financial Year 2020-21 from the file of the 1st respondent herein and quash the same.

For Petitioner : Ms. G. Kumudhaa
For Respondents : Ms. Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondents.

2. The Petitioner is before this Court against the impugned order dated 21.02.2025, whereby the demand proposed in Show Cause Notice in DRC-01 dated 25.11.2024 has been confirmed in the absence of a reply from the Petitioner to the aforesaid notice and due to the Petitioner's failure to participate in the personal hearing fixed before passing the impugned order.

3. Learned counsel for the Petitioner submits that on 28.05.2025, a sum of Rs.3,34,359/- has been recovered from the Petitioner, which is approximately 21% of the disputed tax i.e., Rs.15,46,670/-. Learned counsel for the Petitioner further submits that the Petitioner may be given one more opportunity, considering the fact that the 21% of the disputed tax has already been recovered.

4. Learned Government Advocate for the Respondents submits that the matter may be remitted back to the Respondents, subject to verification that the aforesaid amount has been recovered.

5. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, the case is remitted back to the Respondents to pass a fresh order on merits, subject to the Petitioner depositing 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order, after deducting any amount already recovered.

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

7. In case the Petitioner complies with the above stipulations, the Respondents shall pass fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of

such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

8. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law, as if this Writ Petition had been dismissed *in limine* today.

9. Needless to state, before passing any such order, the Respondents 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.

17.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
1.The State Tax Officer (FAC),
Palladam – 1 Assessment Circle,
Tiruppur, Tamil Nadu.

2.The Commercial Tax Officer,
Palladam-1 Assessment Circle,
Tiruppur, Tamil Nadu.

C.SARAVANAN, J.

AT

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