IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42004 of 2025
and
W.M.P.Nos.47041 and 47043 of 2025

BAFFLLES ACOUSTIC SOLUTION,
Represented by its Proprietor Mr.Shakkthi,
No.2/2, Swamy Vivekananda Nagar,
Porur, Chennai - 600 116. ... Petitioner

Vs.

The Deputy State Tax Officer - 1,
(Formerly Known as Deputy Commercial Tax Officer)
Porur Assessment Circle,
No.4/109, Chennai - Banagalore Highways,
Nazarathpet,
Chennai - 600 123. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent order in Reference Number:ZD 330 724 359 2567/2019-20 dated 31.07.2024 and quash the same as arbitrary, illegal.

For Petitioner : M/s.V.Vijayalakshmi
For Respondent : Mr.C.Harsharaj,
Special Government Pleader

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ORDER

The petitioner is before this Court challenging the impugned order dated 31.07.2024, which was passed pursuant to the notice issued in DRC-01 dated 08.11.2023, relating to the tax period April 2019 to March 2020. The petitioner submitted a reply to the said notice in DRC-06 dated 16.11.2023. However, the petitioner did not avail the opportunity for personal hearing. Though a personal hearing was called for by the respondent, the petitioner failed to appear, and consequently, the impugned order dated 31.07.2024 came to be passed ex parte.

2. The learned counsel for the petitioner submits that the impugned order is an ex parte order, and therefore, the petitioner may be granted an opportunity to explain the case afresh. A perusal of the impugned order indicates that it is a detailed order passed after considering the petitioner's written reply. Hence, there appears to be no scope for remanding the matter for reconsideration.

3. Considering the fact that the petitioner was aware of the proceedings but did not avail the opportunity of personal hearing or file an appeal within the prescribed time, no interference is warranted to the impugned order.

4. However, under similar circumstances, this Court has granted liberty to assesses to challenge the impugned orders before the Appellate Authority subject to certain conditions. Liberty is thus granted to the petitioner to challenge the impugned order dated 31.07.2024, subject to depositing 50% of the disputed tax confirmed under the impugned order within a period of 30 days from the date of receipt of a copy of this order.

5. Within such time, the petitioner shall file an appeal before the Appellate Authority for the purpose of aforesaid pre-deposit of 50% of amount paid by the petitioner confirmed in the impugned order shall be set off.

6. Upon compliance with the above stipulation, the Appellate Authority shall entertain the appeal and dispose of the same on merits, without reference to limitation. In the event of failure to comply with the above stipulation, it shall be deemed that this writ petition stands dismissed in limine, by this order in which case the respondent is at liberty to proceed with recovery of the amount confirmed vide impugned order in accordance with law.

7. This Writ Petition stands disposed of with the above observations, No costs. Consequently, connected W.M.Ps. are closed.

10.11.2025

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Neutral Citation : Yes / No

To:

The Deputy State Tax Officer - 1,
(Formerly Known as Deputy Commercial Tax Officer)
Porur Assessment Circle,
No.4/109, Chennai - Banagalore Highways,
Nazarathpet,
Chennai - 600 123.

C.SARAVANAN, J.

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<u>10.11.2025</u>