



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 43010 of 2025

and

WMP.Nos.48144 & 48145 of 2025

M/s.MS Store

Rep by its Proprietor M. Shankar

No.16, Ground Floor, Big Uthandi Street

Chennai 600001

...Petitioner

Vs.

Assistant Commissioner

Kothawalchavadi Assessment Circle

Room No.312, 3rd floor , Elephant Gate

Bridge Road, Vepery

Chennai 600003

...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 relating to the impugned order bearing Reference Number ZD330425148426F dated 21.04.2025 along with the detailed order passed by the respondent and quash the same.

For Petitioner : M/s.Aarthi

For Respondent : Mrs.P.Selvi

Government Advocate



WEB COPY

ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. The petitioner is before this court aggrieved against the impugned order dated 21.04.2025 which preceded a notice in DRC-01 dated 23.09.2024 issued for the tax period April 2023 to March 2024.

4. Reading of the impugned order indicates that the petitioner had replied to the notice and suffered a detailed order on merits as such there is no scope for interfering with the impugned order.

5. Having considered the submissions of the learned counsel for the



Petitioner and learned Government Advocate for the Respondent and following

the consistent view taken by this court under similar circumstances, the liberty is given to the petitioner subject to petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

6. In case the petitioner files an appeal against the impugned order within such time together with such pre-deposit as ordered above, the Appellate Authority shall consider the appeal and dispose the same on merits without reference to the aspect of limitation.

7. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

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 Appellate Authority shall give due notice to the Petitioner.

C.SARAVANAN.,J

gv

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

17.11.2025

Neutral Citation : Yes / No

gv

To:



Assistant Commissioner
Kothawalchavadi Assessment Circle
Room No.312, 3rd floor , Elephant Gate
Bridge Road, Vepery
Chennai 600003

W.P.No. 43010 of 2025
and
WMP.Nos.48144 & 48145 of 2025