IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 42972 of 2025
and
WMP.Nos. 48095 & 48098 of 2025

M/s.Great India Plastics
(Represented by its Proprietor Ammati Srinivas
No.44, Broadway,
Chennai 600 108 ...Petitioner

Vs.

Assistant Commissioner (ST)
Muthialpet Assessment Circle
Integrated Commercial Tax Office
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 No.ZD3312220689279 dated 19.12.2022 along with the detailed order passed by the respondent and quash the same.

For Petitioner : M/s.K.Aarthy
For Respondent : Mrs.K.Vasanthamala,
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 against the imugned order dated 19.12.2022 which has preceded a notice in DRC-01 dated 11.07.2022 for the tax period April 2021-March 2022.

4. Learned counsel for the petitioner would submit that the demand that has been confirmed by the impugned demand which was also subject matter of the demand vide order dated 22.10.2024.

5. Learned counsel for the petitioner submits that by the aforesaid order dated 22.10.2024, a part of interest has been increased. It is further submitted that since the demand that has been confirmed the amount vide order dated 19.12.2022, the case be remitted back to the respondent for fresh consideration.

6. Learned counsel for the respondent confirms that the amount covered by both the proceedings are one and the same except there is an increase in the interest.

7. Recording the above submission, the case is remitted back to the respondent to pass a fresh order on merits subject to the Petitioner depositing 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.

8. The Petitioner shall file a reply simultaneously to the Show Cause

Notice in DRC-01 dated 11.07.2022 together with requisite documents to substantiate the case by treating the impugned proceedings dated 19.12.2022 as an addendum to the Show Cause Notice dated 11.07.2022 within a period of fifteen (15) days from the date of receipt of a copy of this order.

9. Subject to the Petitioner complying with the above stipulated conditions, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter. Subject to the Petitioner complying with the above stipulated conditions, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

10. In case the Petitioner fails to comply with any of the conditions stipulated above, 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.

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

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

17.11.2025
(2/2)

Neutral Citation : Yes / No

gv

To:

Assistant Commissioner (ST)
Muthialpet Assessment Circle
Integrated Commercial Tax Office
Chennai 600003

C.SARAVANAN, J.

gv

W.P.No. 42972 of 2025 and

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