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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.43244 & 43249 of 2025
and
W.M.P.Nos.48426, 48428, 48433 & 48435 of 2025

W.P.Nos.43244 of 2025

Tvl. Thimmaraj Nagarajan
Represented by its proprietor Mr.Nagarajan
No.44, West Mada Street,
Chennai, Tamil Nadu – 600 095. ... Petitioner

Vs.

The Deputy State Tax Officer (ST)
Ambattur Industrial Estate Assessment Circle
Room No.324, 3rd Floor,
Integrated Commercial Tax Building,
TS No.2, Govt Farm Village,
Nandanam, Chennai – 600 035. ... Respondent

W.P.Nos.43249 of 2025

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Tvl. Thimmaraj Nagarajan
Represented by its proprietor Mr.Nagarajan
No.44, West Mada Street,
Chennai, Tamil Nadu – 600 095. ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Ambattur Industrial Estate Assessment Circle
Room No.324, 3rd Floor,
Integrated Commercial Tax Building,
TS No.2, Govt Farm Village,
Nandanam, Chennai – 600 035. ... Respondent

Prayer in W.P.No.43244 of 2025: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the respondent in GSTIN: 33ACBPN0170B2ZE/2020-21 dated 19.02.2025 and quash the same as being illegal, invalid, against the authority of law and in violation of the principles of natural justice.

Prayer in W.P.No.43249 of 2025: Writ Petitions filed under Article 226 of

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the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the respondent in GSTIN: 33ACBPN0170B2ZE/2018-19 dated 27.04.2024 and quash the same as being illegal, invalid, against the authority of law and in violation of the principles of natural justice.

For Petitioner in both W.Ps	:	Mr.D.Vijayakumar
For Respondent in both W.Ps	:	Mr.T.N.C.Kaushik Additional Government Pleader

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for the respondent in both the writ petitions.

2. By this Common Order, these writ petitions are being disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

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3. In these writ petitions, the petitioner has challenged the respective impugned orders as detailed below:

S.No.	Writ Petition No.	Assessment Year	Date of Show Cause Notice	Date of impugned Order
1.	43244 of 2025	2020-2021	25.11.2024	19.02.2025
2.	43249 of 2025	2018-2019	08.03.2023	27.04.2024

4. It is the specific case of the petitioner that petitioner failed to respond to the show cause notices as they were posted in web portal and that petitioner became aware of the same only after recovery proceedings were initiated.

5. The learned counsel for the petitioner would submit that petitioner has a fair case on merits, and therefore, one opportunity be given to the petitioner.

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6. The Learned Additional Government Pleader for the respondents, on the other hand, would submit that, these Writ Petitions are liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd., [C.A.No.2413 of 2020, dated 06.05.2020],** where the Hon'ble Supreme Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

7. I have considered the submissions made by the learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

8. Under similar circumstances, orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to depositing 25% to 100% of the disputed tax depending upon the length of delay in

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approaching the court. I do not find any reason to take a difference view in these cases.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the respondents to pass fresh orders subject to the petitioner depositing 50% of the disputed tax as tabulated below 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 these orders.

Details of Pre-deposit

S.No.	**Writ Petition No.**	**Date of impugned Order**	**Percentage of Pre-deposit**
1.	43244 of 2025	19.02.2025	50%
2.	43249 of 2025	27.04.2024	50%

10. Within such time, the petitioner shall also file a reply to the respective show cause notices dated 25.11.2024 and 08.03.2023 together with

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requisite documents to substantiate the cases by treating the respective impugned orders dated 19.02.2025 and 27.04.2024 as an addendum to the respective show cause notices.

11. Subject to the petitioner complying with the above stipulations, the respondents 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 of such reply / pre-deposit. It is needless to state that, before passing any such orders, the petitioner shall be heard.

12. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned orders.

13. In case the petitioner fails to comply with any of the stipulations,

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the respondents are at liberty to proceed against the petitioner to recover the tax in accordance with law as if these writ petitions were dismissed *in limine* today.

14. With these directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

11.11.2025

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Neutral Citation : Yes / No

To

1. The Deputy State Tax Officer (ST)
   Ambattur Industrial Estate Assessment Circle
   Room No.324, 3rd Floor,
   Integrated Commercial Tax Building,
   TS No.2, Govt Farm Village,
   Nandanam, Chennai – 600 035.

2. The Deputy Commercial Tax Officer,
   Ambattur Industrial Estate Assessment Circle
   Room No.324, 3rd Floor,

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Integrated Commercial Tax Building,
TS No.2, Govt Farm Village,
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C.SARAVANAN, J.

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