IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 44317 of 2025
and WMP.Nos.49434 & 49436 of 2025

Tvl.R.Viswanathan ….Petitioner

Vs.

Deputy Commercial Tax Officer
Deputy State Tax Officer-II
Suramangalam Circle, Salem .. Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the entire records relating to the order in Reference No.ZD330225169180Q dated 18.02.2025 along with annexures passed by the respondent and quash the same.

For Petitioner : Ms.R.Sri Visvapriya
For Respondent: Mr.C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. The petitioner is before this court against the impugned Assessment order dated 18.02.2025 which was preceded by a Show Cause Notice in DRC 01 dated 25.11.2024 for the tax period April 2020- March 2021, whereby the Petitioner was also called upon to reply and come for a personal hearing. The Petitioner however neither filed any reply to the Show Cause Notice nor appeared for the personal hearing fixed. Thus, the impugned order has been passed.

4. Learned counsel for the petitioner would submit that the petitioner is a Contractor primarily engaged in rendering services to the Tamil Nadu Water

Supply and Drainage Board (TWAD Board) and that the services provided by the petitioner was exempted in terms of Sl.No.3 to Exemption Notification No.12/2017-Central Tax (Rate) dated 28.06.2017.

5. Learned counsel for the petitioner would further submit that from the petitioner's electronic liability ledger, a sum of Rs.4,55,638/- has been recovered towards the total tax liability of Rs.14,30,988/- vide impugned order dated 18.02.2025.

6. The respondent is however unable to confirm the same.

7. Following the consistent view taken by this court under similar circumstances, this case is remitted back to the respondent to pass a fresh order on merits, subject to petitioner depositing 25% of the disputed tax in cash within a period of 30 days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 18.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. It is made clear that if the aforesaid amount has already been recovered from the Petitioner as stated above and is above to 25% of disputed tax confirmed vide the impugned order, no further amount is required to be pre-deposited by the Petitioner for the present denove adjudication. This will be however subject to verification by the Respondent.

10. Thus, the Amount which is said to have already been recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

11. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final 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 vacated.

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

13. 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.

14. Needless to state, before passing any such order, the Respondent shall

give due notice to the Petitioner.

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

19.11.2025

Neutral Citation : Yes / No
gv

To:

Deputy Commercial Tax Officer
Deputy State Tax Officer-II
Suramangalam Circle, Salem

C.SARAVANAN.,J

gv

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and

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