IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45467 of 2025
and
W.M.P.Nos.50664 and 50665 of 2025

Manisekaran ... Petitioner

Vs.

The State Tax Officer,
(Formerly known as Commercial Tax Officer)
Madipakkam Assessment Circle,
No.233, 2nd Floor, Integrated Commercial Taxes and
-Registration Department (South Tower),
Anna Salai, Nandanam,
Chennai – 600 035. ... 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 in Reference No.ZD 330 225 154 265N / 2020-21, dated 17.02.2025 passed by the respondent and quash the same as arbitrary, illegal.

For Petitioner : Mr.Kabil Dev

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

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ORDER

This Writ Petition has been filed against the impugned order dated 17.02.2025. The impugned order was preceded by a notice in DRC-01 dated 08.11.2024 for the tax period April 2020 to March 2021 under Section 73 of the respective GST Enactments.

2. The petitioner failed to file a reply with necessary documents to the Show Cause Notice dated 08.11.2024 and failed to appear for personal hearing and thus suffered the impugned order.

3. The learned counsel for the petitioner confirms that the petitioner had filed a reply on 31.01.2025 but could not produce the required documents for the personal hearing, and therefore, the impugned order came to be passed. He submits that the petitioner is willing to comply within a reasonable time to conditions, and seeks liberty for the respondent to pass a fresh order.

4. The learned counsel for the respondent submits that the writ petition is devoid of merits and is liable to be dismissed, as the petitioner approached this Court long after the order was passed and also failed to file an appeal within the limitation period.

5. Considering the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent, and taking note of the fact that the petitioner failed to submit the documents required to substantiate the case in reply to the Show Cause Notice in DRC-01 dated 08.11.2024, the case is remitted back to the respondent to pass fresh orders on merits, subject to the petitioner depositing 25% of the disputed tax, as confirmed in the impugned order dated 17.02.2025, within a period of 30 days from the date of receipt of a copy of this order.

6. Within such time, the petitioner shall file a proper reply with necessary documents to the Show Cause Notice dated 08.11.2024 by treating the impugned order dated 17.02.2025 as an addendum to the Show Cause Notice dated 08.11.2024.

7. 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 from such reply/pre-deposit. Subject to the petitioner complying with the above stipulations, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

8. In case the petitioner fails to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this Writ Petition had been dismissed in limine today.

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

03.12.2025

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Neutral Citation : Yes / No

To:

The State Tax Officer,
(Formerly known as Commercial Tax Officer)
Madipakkam Assessment Circle,
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C.SARAVANAN, J.

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