# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.45504 of 2025
and
W.M.P.No.50700 of 2025

M/s.City Tower Hotesl Pvt Ltd,
Represented by its Managing Director,
B.Kanattummal Sivakumar ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Park Town Assessment Circle,
Integrated Commercial Tax Office,
Elephant Gate Bridge Road,
Chennai – 600 003. ... 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.ZD3311231152633 dated 20.11.2023 along with detailed order passed by the Respondent and quash the same.

For Petitioner : Mr.P.Gowtham

For Respondent : Mrs.P.Selvi
Government Advocate

**ORDER**

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

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

3. The Petitioner is before this Court against the impugned order dated 20.11.2023, whereby demand proposed in Notice in GST DRC – 01 dated 31.08.2023 issued for the tax period April 2019 – March 2020 has been confirmed. The Petitioner has failed to respond to the notice and has thus suffered the impugned order.

4. The learned counsel for the Petitioner submits that the Petitioner has also filed an appeal before the Appellate Authority. He further submits that the entire amount of tax, interest and penalty has been recovered from the Petitioner's Electronic liability Ledger on 21.03.2024.

5. Considering the fact, one opportunity is given to the Petitioner to redress the grievance before the Respondent.

6. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner giving a proper reply within a period of thirty (30) days from the date of receipt of a copy of this order.

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 of such reply. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

8. It is made clear that bank attachment shall be lifted subject as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

9. 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.

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

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

**27.11.2025**

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To:

The Deputy Commercial Tax Officer,
Park Town Assessment Circle,
Integrated Commercial Tax Office,
Elephant Gate Bridge Road,
Chennai – 600 003.

**C.SARAVANAN, J.**

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