IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45726 of 2025 and
W.M.P.Nos.50961 and 50963 of 2025

Iyavoo Nadar Manohar,
Proprietor of Vetri Home Appliances,
Old No.450/1, New No.7,
Arcot Road, MM Complex,
Arcot Road, Foto Land,
Porur, Chennai – 600 116. ... Petitioner

Vs.

Assistant Commissioner,
Valasaravakkam,
Chennai South,
Chennai. ….Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent leading to the issuance of Impugned Order issued by the respondent 28.02.2025 vide Reference No.ZD330225294165G/2020-21 passed by the respondent and quash the same, and consequently direct the respondent to re-adjudicate the Show

Cause Notice after giving an opportunity of personal hearing and quash the same, in accordance with law.

For Petitioner : Mr.A.Sathyanarayana

For Respondent : Mr.K.S.Ramasamy,
Senior Standing Counsel in both cases

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ORDER

The petitioner is before this Court challenging the impugned order dated 28.02.2025. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 22.11.2024 has been confirmed for the tax period 2021–2022. The notice itself stipulates that the petitioner shall file a reply within 30 days, failing which the proposal in the Show Cause Notice would be confirmed.

2. The impugned order is a detailed order; however, there is no indication that the personal hearing, scheduled on 07.01.2025, 27.01.2025, and 05.02.2025, was availed by the petitioner. The petitioner failed to take advantage of the opportunities provided. It is in this background that the proposals in the Show Cause Notice have been confirmed through the impugned order.

3. Following the consistent view taken in similar circumstances, and considering that the petitioner did not participate in the proceedings, the case is remitted back to the respondent to pass a fresh order on merits. Subject to the petitioner depositing 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

4. 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 the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner’s bank account shall stand automatically raised/vacated.

5. 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.

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

7. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

27.11.2025

Neutral Citation : Yes / No

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To:
Assistant Commissioner,
Valasaravakkam,
Chennai South,Chennai.

C.SARAVANAN, J.

nvi

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