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W.P.No.48085 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48085 of 2025
and
W.M.P.Nos.53737 and 53738 of 2025

Paul Prem Kumar,
Proprietor,
M/s.Pravina Trading and Associates
2nd Floor, New No.6, Old No.3,
Link Street / Thamizhar Nagar
Shenoy Nagar
Chennai-600 030.

... Petitioner

-Vs-

State Tax Officer (ST)
Amaindakarai Assessment Circle
No.1, 3rd Floor, PAPJM Annex Building,
Greams Road,
Chennai – 600 006.

....Respondent

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorarified Mandamus, to call for the records of the respondent herein relating to the impugned order Reference No.33AHIPP6656N1Z0/2020-2021 dated 24.01.2025, quash the same as illegal, arbitrary, and devoid of merit and consequentially direct the respondent herein to restore the status of the petitioner herein as a Composition Taxpayer.



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For Petitioner : Mr.Ganesh V Aranala

For Respondent : Mrs.K.Vasanthamala,
Government Advocate

ORDER

The petitioner is before this Court against the impugned order dated 24.01.2025 which was preceded by a Show Cause Notice in DRC-01 dated 24.11.2024.

2. It is the contention of the petitioner that he had responded to the Show Cause Notice and had appeared for the personal hearing. However, the reply submitted by the petitioner was not considered by the respondent while passing the impugned order.

3. According to the petitioner, the reason for not filing an appeal earlier is that the impugned order was uploaded only on the web portal and the same was not noticed by him.

4.Following the consistent view taken under similar circumstances, the case is disposed of at the time of admission by granting liberty to the



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petitioner to file a statutory appeal before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order. While filing such appeal before the Appellate Authority, the petitioner shall deposit 25% of the disputed tax confirmed vide impugned order dated 24.01.2025 in cash from the petitioner's Electronic Cash Register.

5. In case the Petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order in appeal on merits without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

6. 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.

7. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.



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

16.12.2025

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Neutral Citation : Yes/No

To
State Tax Officer (ST)
Amaidakarai Assessment Circle
No.1, 3rd Floor, PAPJM Annex Building,
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C.SARAVANAN, J.

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