IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47944 and 47942 of 2025
and
W.M.P.Nos.53538 and 53539 of 2025

Nandhini Ginning Factory
represented by its Proprietorship, Arunachalam,
Semmalai,
No.4/68-2, Poovanur, Konganapuram,
Salem District 637 103. ...Petitioner in both W.P's

Vs.

The Assistant Commissioner,
Sankari Assessment Circle,
Office of the Assistant Commissioner (State Taxes)
1st Floor, Tiruchengode Road, RDO Office Complex,
Sankari – 637 301. ... Respondent in both W.P.Nos

Prayer in W.P.No.47944 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the respondent demand order made in Reference No:ZD3312232805741 dated 30.12.2023 and rejection of rectification order made in reference ZD3312232805741 dated 30.12.2023 and rejection of rectification order made in Reference No.ZD330225246316N dated 24.02.2025 and quash the same and consequently direct the respondent to give an opportunity of personal hearing and pass order

Prayer in W.P.No.47942 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the respondent demand order made in Reference No:ZD330824298400C dated 30.08.2024 and quash the same and consequently direct the respondent to give an opportunity of personal hearing.

For Petitioner : Mr.P. Suresh Babu

For Respondent : Mrs.P.Selvi
Government Advocate

COMMON ORDER

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

2. These Writ Petitions are being disposed of at the stage of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In these writ petitions the petitioner has challenged the impugned order dated 30.12.2023 and 30.08.2024 in DRC-07 passed for the tax period 2017-2018 and 2019-2020 by the Respondent, which preceded the show cause notices in DRC-01 on 30.09.2023 and 31.05.2024. The petitioner failed to respondent to the aforesaid show cause notices and thus suffered the impugned order dated 30.08.2024 and 30.12.2023 respectively.

4.Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

5. Following the consistent view taken and to balance the interest of both parties viz., the Revenue and the assessee, the impugned orders are quashed and the cases are remitted back to the respondent to pass a fresh order on merits subject to the petitioner depositing **50%** of the disputed tax under each of the impugned order in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in DRC-01 together with requisite documents to substantiate the case by treating the impugned Orders as an addendum to the respective Show Cause Notices.

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/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.

8. 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.

9. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

10. With these directions, these Writ Petitions standS disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

08.12.2025

smn
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/Nosmn

To:

The Deputy State Tax Officer (ST) – 2,
KoyambeduAssessment Circle,
No.1 Greams Road, Annex Building
5th Floor, Chennai 600 006.

C.SARAVANAN, J.

smn

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and
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