IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 48208 of 2025
and W.M.P.Nos.53862 & 53863 of 2025

MVM Industrial Lubricants & Greases,
Rep by its Managing Partner,
Mr Tegala Murali Mohan,
No. 326/3, Vellala Street,
Mel Ayanambakkam,
Chennai 600 095.

..Petitioner(s)

Vs

1. The State Tax Officer,
   (formerly Known As The Commercial Tax Officer),
   Vanagaram Assessment Circle,
   No.4/109, 2nd Floor, Nazarathpettai,
   Chennai-600 123.

2. The Deputy Commissioner (CT),
   GST-APPEAL-II,
   2nd Floor, PAPJM BUILDING,
   Greams Road, Chennai 600 006.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in Reference No. ZD 330 225 230 236V/2020-21 DATED 22.02.2025 passed by the 1st Respondent and the consequential rejection order bearing Reference No ZD 330 725 287 869J/2020-21 DATED 25.07.2025 passed by the 2nd Respondent, and quash the same as arbitrary, illegal.

For Petitioner(s): Ms.V.Vijayalakshmi

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

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

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 Respondents.

3.In this Writ Petition, the Petitioner has challenged the impugned Assessment order dated 22.02.2025 of the 1st Respondent which preceded a Show Cause Notice in DRC-01 dated 27.11.2024 for the tax period April 2020-March 2021, after Petitioner's attempt to rectify the same by filing an application on 14.06.2025 was rejected by the 1st Respondent vide order dated 26.06.2025 and after the appeal filed against the impugned Assessment order was rejected by the impugned appeal rejection order dated 25.07.2025 by the office of the 2nd Respondent.

4.The impugned Assessment order dated 22.02.2025 was passed ex-parte, as the Petitioner has not filed reply to the Show Cause Notice in DRC-01 that preceded the impugned Assessment order.

5.It is noticed that the Petitioner has already pre-deposited 10% of the disputed tax at the time of filing the appeal before the 2nd Respondent/Appellate Authority on 02.07.2025.

6.Under similar circumstances, Orders have been quashed and cases have been remitted back to the original Authority to pass a fresh order on terms subject to such Assessee depositing 10% 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.

7.Following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% of the disputed tax over and above 10% of disputed tax already pre-deposited at the time of filing of an appeal 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.

8.Any amount already recovered from the Petitioner/paid by the Petitioner towards the tax liability confirmed under the impugned order dated 22.02.2025 shall be adjusted towards the pre-deposit of 10% as ordered above, subject to verification.

9.In case the Petitioner complies with the above stipulations, the 1st 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.

10.It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11.In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

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

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

17-12-2025

Neutral Citation: Yes/No

GSA

C.SARAVANAN, J.

GSA

To

1. The State Tax Officer,
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   Chennai-600 123.

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