IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM:

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

W.P.No.49673 of 2025
and
W.M.P.Nos.55515 and 55517 of 2025

Palanivel Ramasamy
(Trade Name.Sri Lakshmi Automobiles),
Represented By Its Proprietor,
18, Cuddalore Main Road,
Thalaivasal Attur Taluk,
Salem, Tamilnadu-636 112. ... Petitioner

-Vs-

1. Deputy Commissioner (CT),
   Salem-Tamil Nadu.
2. Commercial Tax Officer,
   Attur (Town), Salem II,
   Salem-Tamil Nadu. ... Respondents

Prayer : Writ Petition filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the Order of Assessment in DRC-07 bearing Reference No ZD330424242585G in GSTIN / ID 33AKIPP4693G1ZV / APR 2018-MAR 2019 dated 29.04.2024 passed by the second respondent and quash the same and to further direct the second respondent to pass fresh orders of assessment after granting an opportunity of personal hearing.

For Petitioner : Mr.R.Ganesh Kanna
For Respondents : Ms.P.Selvi
Government Advocate

ORDER

Ms.P.Selvi, learned Government Advocate (Tax) takes notice for the Respondents.

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

3. The petitioner is before this Court against the impugned order dated 29.04.2024 passed by the 2nd Respondent after petitioner's appeal before the 1st Respondent was rejected by an order dated 24.03.2025.

4. It is noticed that the appeal was filed within the condonable period of limitation that is on 27.08.2024, however, it was rejected as an incomplete appeal.

5. It is further noticed that the Petitioner has however pre-deposited 10% of the disputed tax at the time of filing of an appeal before the 1st Respondent on 27.08.2024.

6. Learned counsel for the Petitioner would submit that the matter be remitted back to the Respondent to pass a fresh order on merits in the light of the pre-deposit of 10% of the disputed tax.

7. Considering the fact that the impugned Assessment Order is an exparte order and following the consistent view taken by this Court under similar circumstances, this case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to petitioner depositing another 40% of the disputed tax over and above 10% of the disputed tax pre-deposited at the time of filing an appeal, in cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this Order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC 01 dated 21.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.04.2024 as an addendum to the Show Cause Notice dated 21.09.2023.

9. In case the Petitioner complies with the above stipulations, the 2nd 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 40% 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 2nd 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 2nd 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.

Internet: Yes **18.12.2025**
gv

To
1. Deputy Commissioner (CT),
   Salem-Tamil Nadu.

2. Commercial Tax Officer,
   Attur (Town), Salem II,
   Salem-Tamil Nadu.

C.SARAVANAN. J,
gv

W.P.No.49673 of 2025

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