



W.P.(MD) No.15016 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.15016 of 2025
and
W.M.P.(MD) Nos.11255 to 11257 of 2025**

M/s.Srivari SM Batteries,
rep. by its proprietor Manoharan Chellaram

... Petitioner

Vs

1.Commercial Tax Officer,
Woraiyur, Trichy,
Tamil nadu – 620003.

2.The Bank Manager,
ICICI Bank,
Thillai Nagar Branch,
Tiruchirappalli – 620 018.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for records pertaining to the impugned order passed by the first respondent in order reference No.ZD331124290141X, dated 28.11.2024 and quash the same as illegal and direct the first respondent to remand the matter for reconsideration.



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For petitioner : Mr. P.Selvakumar

For respondents : Mr.R.Suresh Kumar
Additional Government Pleader for R1

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and learned Additional Government Pleader for the first respondent and after dispensing with the notice to the second respondent.

2. This Writ Petition is filed before this Court against the impugned order dated 28.11.2024 passed for the assessment year 2022-23. The petitioner has slept over the rights and has approached this Court by way of this Writ Petition. Such Writ Petition, challenging the correctness of the decision in the impugned order, cannot be entertained. However, it is noticed that the petitioner has not replied to the show cause notice.

3. Under the similar circumstances, the Court has come to the rescue of the persons, like petitioner by permitting the them to deposit 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of the order. I see no



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reason to take a different stand here. The petitioner shall also deposit 24% of the disputed tax as ordered.

4. Subject to the petitioner's compliance with the above requirements, the impugned order shall stand quashed and the matter is remitted back to the first respondent to pass fresh orders. The petitioner shall file a reply to the show cause notice that preceded the impugned order within a period of 30 days from the date of receipt of a copy of this order, along with the said deposit.

5. The first respondent shall, thereafter, proceed to pass fresh orders on merits and in accordance with law. Needless to state, the petitioner shall be heard before passing such order.

6. This Writ Petition stands disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

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C.SARAVANAN, J.

apd

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