



W.P.(MD) No. 17173 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 17173 of 2025
and
W.M.P.(MD) No.13038 of 2025**

Tvl. Praveen Traders

... Petitioner

Vs

1. The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai - 600 005.

2. The Assistant Commissioner,
Dindigul Rural Assessment Circle,
C.T.Complex, Court Road,
Dindigul.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for records pertaining to impugned order of the second respondent in Ref. No. ZD330424104725P/2018-19/CREDIT NOTE dated 15.04.2024 and quash the same.



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For petitioner : Mr.B. Rooban

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

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondents by following consistent view taken by this Court, under the similar circumstances, by quashing the impugned order on terms, subject to the petitioner depositing 25% of the disputed tax in cash through the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

2. The petitioner shall also file a reply to the Show Cause Notice that preceded the impugned order by treating as corrigendum 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.

3. In case the petitioner complies with the aforesaid conditions, the second



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respondent shall proceed to pass fresh orders on merits, after hearing the petitioner as expeditiously as possible preferably within a period of six (6) months thereafter.

4. In case the petitioner fails to comply with the conditions mentioned above, it is open for the respondents to proceed against the petitioner to recover the tax due from the petitioner as if this Writ Petition stands dismissed.

5. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No

Internet : Yes / No

apd

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C.SARAVANAN, J.

apd

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