



W.P.(MD) No. 17901 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 17901 of 2025
and
W.M.P.(MD) Nos.13695 & 13696 of 2025

Sakthipriyan Store
rep. by its Proprietor Kanagasabai.

... Petitioner

Vs.

1. The Commercial Tax Officer,
Mudukulathur,
Sivagangai District.

2. The Deputy Commissioner,
Commercial Tax Office,
Virudhunagar,
Virudhunagar District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records, pertaining to the impugned order in Reference No. ZD3302252675966 / 2020-2021 dated 26.02.2025, passed by the first respondent, quash the same as void and illegal and consequently, direct the first respondent not to impose penalty and interest on the



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basis of documents submitted by the petitioner along with material evidences available.

For petitioner : Mr. B.Charmurugan
for M/s.Char Murugan Law Associates

For respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents.

2. The petitioner is aggrieved by impugned order, dated 26.02.2025 passed for the tax period 2020-21. The impugned order has been preceded the Show Cause Notice in DRC 01 dated 25.11.2024.

3. It is noticed that the petitioner has not replied to the Show Cause Notice and however, the impugned order has been passed. Further, the petitioner had an alternative remedy by way of appeal. However, the petitioner failed to file an appeal against the impugned order in time. The time for filing the appeal has also expired.



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4. Considering the fact that the petitioner may have a case, this Court is inclined to come to the rescue of the petitioner by quashing the impugned order and remitting the case back to the first respondent to pass orders on merits by treating the impugned order, dated 26.02.2025 as addendum to the Show Cause Notice dated 25.11.2024.

5. The petitioner shall file a reply within a period of 30 days from the date of receipt of a copy of this order.

6. In case the petitioner fails to reply within such time, the first respondent is at liberty to proceed against the petitioner as if the Writ Petition stood dismissed.

7. This Writ Petition is 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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