



W.P.(MD).No.20103 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED: 24.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD).No.20103 of 2025

and

W.M.P.(MD).No.15473 of 2025

Tvl.GKR Brothers Agency,
Represented by its Proprietor
Muthumari G.

... 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 Deputy State Tax Officer (ST),
Aruppukottai Circle,
Commercial Taxes Building,
Opposite to CSI Church Madurai Road,
Aruppukottai – 626 101.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari, calling for the records pertaining to impugned order of the 2nd respondent in Ref No.ZD331224226960N/2021-22 dated 26.12.2024 and quash the same.



W.P.(MD).No.20103 of 2025

WEB COPY

For Petitioner : Mr.B.Rooban

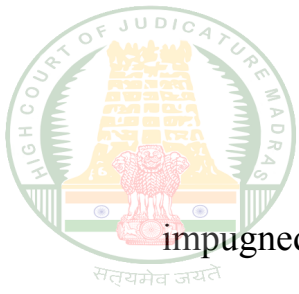
For Respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

The petitioner has challenged the impugned order dated 26.12.2024 passed by the second respondent for the tax period between April 2021 and March 2022.

2. It is noticed that the petitioner has paid substantial amount of the tax already, as is evident from the documents that have been filed before this Court. Under similar circumstances, this Court has intervened and quashed the order impugned and had remitted back the case as the petitioners therein had not participated in the proceedings, which has culminated in the assessment orders. I find no reasons to take a different view of the matter.

3. Considering the same, the impugned order is quashed and the case is remitted back to the second respondent to pass fresh orders on merits and in accordance with law within a period of three (3) months from the date of receipt of a copy of this order. The petitioner shall file a reply within a period of thirty (30) days from the date of receipt of a copy of this order by treating the



W.P.(MD).No.20103 of 2025

impugned order as addendum to the show cause notice that proceeded the impugned order. In case the petitioner fails to file a reply within a period of thirty (30) days from the date of receipt of a copy of this order, the respondents are at liberty to re-confirm the demand confirmed in the impugned order.

4. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

24.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
Lm

To

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

2.The Deputy State Tax Officer (ST),
Aruppukottai Circle,
Commercial Taxes Building,
Opposite to CSI Church Madurai Road,
Aruppukottai – 626 101.



WEB COPY



W.P.(MD).No.20103 of 2025

C.SARAVANAN,J.

Lm

W.P.(MD).No.20103 of 2025

24.07.2025