BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **19.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22552 of 2025
and
W.M.P.(MD) No.17668 of 2025

Saran Interior Decorators,
rep. by its Proprietor S.Mathiyazhagan. ... Petitioner

Vs

The Deputy State Tax Officer – 1,
Srirangam Assessment Circle,
Tiruchirappalli. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records in Form DRC 07 in Ref.No.ZD330125302746P dated 31.01.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For petitioner : Mr. S Karunakar

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader
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ORDER

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. The petitioner is before this Court against the impugned order, dated 31.01.2025 passed for the Assessment Year 2020-21. By the impugned order, the demand proposed in DRC 01 dated 22.11.2024 has been confirmed.

3. A reading of the impugned order indicates that the petitioner has not replied to the Show Cause Notice in DRC 01 dated 22.11.2024 and thus, suffered the impugned order dated 31.01.2025.

4. The learned counsel for the petitioner submits that the petitioner is a small labour contractor, who suffered the impugned order and since the work is entrusted to an Accountant, who has failed to intimate the petitioner, the petitioner failed to file an appeal in time.

5. It is further submitted that 72% of the disputed tax has already been recovered from the petitioner's Credit Ledger. A copy of the extract from the Electronic Credit Ledger has been filed.

6. It is noticed that under similar circumstances, this Court has come to the rescue of the persons like the petitioner by quashing the impugned order on terms subject to the petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

7. Considering the same, this Writ Petition is disposed of by quashing the impugned order and remitting the case back to the respondent to pass fresh orders on merits subject to the verification by the respondent that the 72% of the tax amount has been recovered. In case no tax has been recovered, the petitioner shall deposit 25% of the disputed tax in cash through Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. The petitioner shall file a reply to the Show Cause Notice in DRC 01 dated 22.11.2024 by treating the impugned order as addendum to the Show Cause

Notice within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably within a period of three (3) months thereafter, after hearing the petitioner.

10. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Accordingly, this Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No **19.08.2025**
Internet : Yes / No (2/3)
apd

To
The Deputy State Tax Officer – 1,
Srirangam Assessment Circle,
Tiruchirappalli.

C.SARAVANAN, J.

apd

W.P.(MD) No. 22552 of 2025

19.08.2025
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