



W.P(MD)No.30439 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30439 of 2025

and

W.M.P.(MD)Nos.23655 & 23656 of 2025

Tvl.Mr.G.M.Manikandan @ Subramanian

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial
Taxes Ezhilagam, Chepauk,
Chennai-60005.

2.The State Tax Officer,
Uthamapalayam Assessment Circle,
Commercial Tax Office,
Madurai Main Road, SIDCO Industry,
Allinagaram,
Theni District.

3.The Deputy State Tax Officer,
Uthamapalayam Assessment Circle,
Uthamapalayam,
Theni District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for records pertaining to the impugned order of the 3rd respondent in reference no. 33AMTPM7075Q1Z0 dated 1.07.2025 quash the same as illegal.



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For Petitioner : Mr.S.M.Ramasiva

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

ORDER

Heard both sides.

2. The show cause notice dated 01.07.2025 issued by the third respondent is under challenge. It is well settled that at the stage of show cause notice, the writ Court should be reluctant to interfere. The petitioner claims that he has given reply to the show cause notice.

3. The stand of the Government Advocate is that the reply has not been received.

4. I do not want to go into this controversy. The petitioner is given seven days from the date of receipt of the order copy to offer his reply. As and when personal hearing notice is issued, the petitioner is directed to positively attend the same. He will not be given any more opportunity. After complying with the principles of natural justice and the provisions of law, the third respondent will pass final order. I have not gone into the merits of the matter.



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5. The Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

29.10.2025

Index : Yes / No
Internet : Yes/ No
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To

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O/o.The Principal and Special Commissioner of Commercial
Taxes Ezhilagam, Chepauk,
Chennai-60005.
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