IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2702 of 2026
and
W.M.P.Nos.2958 and 2959 of 2026

M/s.Ashwa Air Technologies,
Represented by its Proprietor,
Mr.Duraisamy Arumugam,
No.169, Kamraj Nagar, Hosur,
Krishnagiri,
Tamil Nadu – 635 126. ... Petitioner

Vs.

The State Tax Officer (Intelligence),
(Formerly known as Commercial Tax Officer)
Hosur (North)-1,
Hosur-635 109. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Impugned order in Reference No.ZD 3302 2522 2936H/2020/2021 dated 21.02.2025 issued by the Respondent and to quash the same.

For Petitioner : Mr.N.Nanda Kumar
For Respondents : Mr.TNC.Kaushik,
Additional Government Pleader

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O R D E R

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The petitioner has challenged the impugned order dated 21.02.2025 passed by the respondent for the tax period 2020–2021. The impugned order was preceded by a Show Cause Notice in DRC-01 dated 25.11.2024, to which the petitioner had submitted a reply on 24.12.2024. In the said reply, the petitioner stated that the petitioner had approached this Court.

3. The learned counsel for the petitioner submits that the above statement was made under a mistake, as no writ petition had been filed at that time, and that such incorrect statement was made due to an error on the part of the consultant engaged by the petitioner.

4. The learned counsel for the petitioner further submits that the petitioner may be granted one more opportunity to explain the case afresh. It is submitted that the impugned order has been passed without considering the reply on merits with respect to the allegations contained in the Show Cause Notice in DRC-01 dated 25.11.2024 issued for the aforesaid tax period.

5. At this stage, the learned counsel for the petitioner further submits that the petitioner is willing to deposit 25% of the disputed tax as a condition for de novo adjudication.

6. The learned counsel for the respondent submits that appropriate orders may be passed in the light of the submissions made.

7. Considering the submissions of the learned counsel for the petitioner and the learned counsel for the respondent, the case is remitted back to the respondent to redo the exercise, subject to the petitioner

depositing 25% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.02.2025 as an addendum to the Show Cause Notice.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the

Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11. In the event the petitioner fails to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine today.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

13. Accordingly, this writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.P is closed.

30.01.2026nvi

Neutral Citations: Yes/No

<u>To</u>:

The State Tax Officer (Intelligence),
(Formerly known as Commercial Tax Officer)
Hosur (North)-1,Hosur-635 109.

C.SARAVANAN, J.

nvi

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