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W.P.No.5032 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5032 of 2026

and

W.M.P.Nos.5576 & 5577 of 2026

Mrs. Selvamony Leeja

... Petitioner

Vs.

The Commercial Tax Officer,
K.K.Nagar, Central – I,
No.1, Greams Road, Annex Building,
5th Floor, PAPJM Building,
Chennai – 600 006.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order vide DRC 07 dated 17.02.2025 passed in Reference No. ZD330225154771K by the respondent for the assessment year 2020-2021 and the subsequent impugned rectification order dated 01.09.2025 in Ref. No. ZD330925003871G by the respondent and quash the same.



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For Petitioner : Mr.S.Arvinth
For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned order dated 17.02.2025 and the subsequent rectification order dated 01.09.2025 passed by the respondent for the Assessment Year 2020-2021.

4. By the impugned order dated 17.02.2025, the demand proposed in the Show Cause Notice in DRC-01 dated 25.11.2024 has been confirmed, after considering the petitioner's reply in DRC-06 dated 10.12.2024.

5. At the time of filing the reply, the petitioner has ticked the option 'No' for a personal hearing'.



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6. As such, the challenge to the impugned order on the grounds that no personal hearing was granted after filing the reply cannot be a reason for interfering with the impugned order. That apart, this writ petition has been filed long after the impugned order was passed on 17.02.2025.

7. At best, the petitioner can be given liberty to challenge the impugned order, subject to the petitioner depositing 25% of the disputed tax confirmed by the impugned order.

8. However, the learned Government Advocate for the respondent would submit that the entire tax liability has already been recovered.

9. It is also evident from the Intimation in DRC 03 dated 21.03.2025 that the petitioner has paid the entire tax amount confirmed by the impugned order dated 17.02.2025.

10. Considering the same, liberty is given to the petitioner to file an appeal before the Appellate Authority against the impugned order dated 17.02.2025, within a period of 30 days from the date of receipt of a copy of this order.



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11. If such an appeal is filed within such time, the Appellate Authority shall consider it and dispose of the same on merits without further reference to limitation.

12. In case the petitioner fails to file an appeal within the stipulated time, the respondent is at liberty to proceed against the petitioner in accordance with the law.

13. This Writ Petition stands disposed of with the above directions. Consequently, the connected miscellaneous petitions are closed. No costs.

11.02.2026

raja

Neutral Citation : Yes / No

To

The Commercial Tax Officer,
K.K.Nagar, Central – I,
No.1, Greams Road, Annex Building,
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Chennai – 600 006.



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C.SARAVANAN, J.

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