IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 9/3/2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8663 of 2026
and
W.M.P.Nos.9340 and 9342 of 2026

Tvl. Power Industries
rep. By its Proprietor
Mr.M.Ashok
No.31-A Power Industries
SIPCOT Industrial Park
Phase – 2 Moranpalli Village
Hosur, Krishnagiri 635 109. … Petitioner

Vs

State Tax Officer (Inspection – 2)
Hosur Intelligence Division
Commercial Taxes Department
Office of the Joint Commissioner (ST)
Intelligence
Commercial Taxes Buildings
Perandapalli
Hosur 635 109. … Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records relating to the order in DRC – 07 dated 2/92025 bearing Reference No.33AISPA0800G1ZV/2024 – 25 issued by the respondent and to quash the same.

For Petitioner : Mr.Raghunandhan Sriram

For Respondent : Mr.C.Harsharaj
Special Government Pleader

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ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Special Government Pleader for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 2/9/2025 passed by the respondent.

4. The impugned order was preceded with a Show Cause Notice in DRC-01 dated 24/3/2025 followed by a personal hearing notice on 16/5/2025.

5. It is the case of the petitioner that petitioner failed to respond to the show cause notice as it was posted in web portal and that petitioner became aware of the same only after recovery proceedings were initiated.

6. It is submitted by the learned counsel for the petitioner that petitioner has a fair case to succeed and therefore, one opportunity may be given to the petitioner.

7. On the other hand, learned Special Government Pleader for the respondent would submit that this writ petition is liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd.,** [**C.A.No.2413 of 2020, dated 06.05.2020],** where the Hon’ble Supreme Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

8. I have considered the submissions made by the learned counsel for the petitioner and learned Special Government Pleader for the respondent.

9. Under similar circumstances, orders have been quashed and the cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the court. I do not find any reason to take a different view in this case.

10. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the respondent to pass a fresh order on merits subject to the petitioner depositing 25% of the disputed tax amount 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.

11. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 24/3/2025 together with requisite documents to substantiate the case by treating the impugned Order dated 2/9/2025 as an addendum to the Show Cause Notice dated 24/3/2025.

12. Subject to the petitioner complying 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 of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

13. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

14. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax amount as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned order.

15. In case the petitioner fails to comply with any of the stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this writ petition was dismissed *in limine* today.

16. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

9/3/2026

jai.

Index: Yes/No
Neutral Citation : Yes / No

To

State Tax Officer (Inspection – 2)
Hosur Intelligence Division
Commercial Taxes Department
Office of the Joint Commissioner (ST)
Intelligence
Commercial Taxes Buildings
Perandapalli, Hosur 635 109.

C.SARAVANAN, J.

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