IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 9663 of 2026
AND
WMP No.10413 of 2026

Parasmani Marbles Private Limited
Rep. by its Authorised Signatory Pradeep Sodani
Having Office at No. 82/28, Hosur to Krishnagiri
Bye Pass Road,
Melumalai Vi1lage, Shoolagiri Taluk,
Krishnagiri District

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)(FAC)
   Hosur (South)-II Assessment Circle,
   Ground Floor, Anna Centenary Building,
   Seetharaman Nagar, Hosur- 635 109.

2. The Commercial Tax Officer
   Hosur (South)- II,
   Krishnagiri District

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari calling for the records relating to the 1st Respondent Order in DRC-07 dated 27.02.2025 bearing reference No. ZD330225280203U and detailed Order dated 19.02.2025 for the FY 2020-21 and quash the same.

For Petitioner(s): Mr.Adithya Reddy

For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, takes notice for the respondents.

2.This Writ Petition is being disposed of at the stage of admission itself, with the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

3.A reading of the impugned order passed by the 1st respondent indicates a lack of proper application of mind, because the finding insofar as the defects are concerned, a similar conclusion has been arrived for all the four defects. However, it is noticed that the reply of the petitioner in response to the show cause notice, is also equally vague. The petitioner attempted to have the impugned order rectified by filing an application under Section 161 of TNGST Act, 2017, on 28.08.2025, which came to be rejected on 15.10.2025. The present writ petition has been filed on 23.02.2026 *i.e.*, long after the limitation prescribed for filing an appeal.

4.Recording the consent of the learned counsel for the petitioner, the case is remitted to the 1st respondent to pass a fresh order, subject to the petitioner depositing 25% of the disputed tax. Consent of the learned counsel for the petitioner is also extracted below:

> *"The petitioner may be permitted to remit 25% of the disputed tax as condition for remand."*

5.Under similar circumstances, orders have been quashed and cases have been remitted back to the respondent to pass a fresh order on terms, subject to such assessee depositing 25% 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.

6.Therefore, to balance the interest of both parties *viz*., the assessee and the Revenue, the case is remitted back to the 1st respondent to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax in cash or 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.

7.Within such time, the petitioner shall also file a fresh reply to the Show Cause Notice dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 27.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8.In case, the petitioner complies with the above stipulations, the 1st 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 if any, shall also stand automatically vacated.

9.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.

10.In case, the petitioner fails to comply with any of the stipulations, the 1st 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.

11.Needless to state, before passing any such order, the 1st respondent shall give due notice to the petitioner.

12.This Writ Petition stands disposed of with the above observations. No costs. Connected W.M.Ps are closed.

13-03-2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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C.SARAVANAN, J.

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