



WEB COPY

WP No. 19361 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-05-2026

CORAM

THE HON'BLE MRS.JUSTICE L.VICTORIA GOWRI

WP No. 19361 of 2026 &

WMP.Nos.20631, 20633 & 20634 of 2026

ARS Earth Movers
Represented by its Proprietor,
Mr. Ramalingam Anandan,
No.2/1727 A, 2nd Cross Street,
Kasduribai Nagar,
Vettuvankeni, Chennai-600 097

..Petitioner(s)

Vs

1. The Deputy State Tax Officer I
Sholinganallur Assessment Circle,
The Integrated Building for Commercial Taxes
and Registration Department South Tower,
Room No.218, 2nd Floor, Nandanam,
Chennai-600 035.
2. The Assistant Commissioner (ST),
Sholinganallur Assessment Circle,
The Integrated Building for Commercial Taxes
and Registration Department South Tower,
Room No.218, 2nd Floor, Nandanam,
Chennai-600 035

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of Constitution of India to call for the records of order u/s.73 dated 04/12/2025 having reference Number ZD3312250659739 for the tax period from April 2021 to March 2022 passed by the 1st respondent and quash the same.



For Petitioner(s):

Mr.Anandh S

For Respondent(s):

Mrs.P.Selvi, Government Pleader

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ORDER

Challenging the impugned order passed in ZD3312250659739 dated 04.12.2025 by the first respondent under the TNGST Act 2017, the present Writ Petition has been filed.

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 Government Pleader appearing for the respondents.

3. The learned counsel appearing for the petitioner submitted that the impugned Order has been passed for the assessment year 2021-2022 and it is an exparte order without giving an opportunity of hearing to the petitioner. He would further submit that pursuant to the impugned Order his bank account has been attached and that the petitioner is ready to deposit 25% of the disputed tax liability within a period of one month from the date of receipt of a copy of this Order and his bank attachment may be Ordered to be lifted and he had also made an endorsement to that effect.



4. The learned Government Advocate categorically contended that though the impugned order is an exparte order, she would draw attention of this Court to the fact that the petitioner failed to avail opportunities given to the petitioner vide notice issued on 03.09.2025 and reminders issued on 13.10.2025, 24.10.2025 and 01.11.2025 and only after that the impugned Order came to be passed on 04.12.2025 and hence, the same requires no interference.

5. In view of the above submissions, the impugned Order dated 04.12.2025 is set aside and the case is remitted back to the first respondent subject to the petitioner depositing 25% of the disputed tax liability within a period of one month from the date of receipt of a copy of the Order. On such deposit, the first respondent shall consider the matter afresh and dispose of the same within a period of one month , by giving notice to the petitioner. The bank attachment of the petitioner's account shall be lifted on petitioner depositing 25% of the disputed tax liability.

6. In case the Petitioner fails to comply with any of the stipulations, the first 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.



7. With the above directions, this Writ Petition is disposed of. No costs.

Consequently, connected miscellaneous petitions are closed.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

vrc

To

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L.VICTORIA GOWRI, J.

VRC

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