IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.24871 of 2024
and
W.M.P.Nos.27218 & 27220 of 2024

M/s. Maruthi Traders
Rep. by its Partner Sri. M. Tamizharasu,
No. 1/72, Amman Koil Street,
Ennamangalam Post,
Anthiyur – 638 501. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Bhavani Assessment Circle,
Bhavani. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondent in TIN: 33032944898/2014-15 and quash the proceeding dated 19.11.2019 passed therein and further direct the respondent to grant sufficient opportunity before passing any revised order of assessment as against the petitioner for the assessment year 2014-15.

For Petitioner : Mr.B.Raveendran

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

The petitioner is before this Court against the impugned order dated 19.11.2019 passed by the respondent, wherein the demand was confirmed against the petitioner.

2. This Court, on 07.01.2024, passed the following orders:

"2. The details of the demand determined under the impugned order are as follows:

Details	***Turnover***	***Rate***	***Tax***	***Penalty***
Taxable turnover determined	*2510772-00*	*14.5%*	*364062-00*	*546093-00*
Reversal of ITC			*202913-00*	*202913-00*
Total	*2510772-00*		*566975-00*	*749006-00*
Paid			*Nil*	*Nil*
Balance			*566975-00*	*749006-00*

3. The petitioner contends that the petitioner was merely a partner of M/s.Maruthi Traders, and that the business was actually carried on by Mr. K.Marasamy, the other partner, who passed away on 24.02.2016.

4. The learned counsel for the petitioner submits that, *pursuant to the demand confirmed the impugned order, the petitioner has already paid a sum of Rs.1,00,000/- on 06.06.2024, with a view to stave off the auction scheduled on 06.05.2024. It is further submitted that the auction did not take place due to the absence of any bidders, and that a fresh auction is now proposed to be held on 11.02.2026. It is also submitted that the impugned order is arbitrary, as no notice was served on the petitioner prior to its issuance.*

5. On the other hand, the learned Governement Advocate for the respondent submits that notices were issued to the petitioner on 24.08.2018, 30.05.2019, 19.08.2019 and 19.10.2019. It is stated that the petitioner failed to respond to the said notices and therefore the impugned order came to be passed.

6. The learned Government Advocate for the respondent is directed to produce documents substantiating the service of notices on the petitioner prior to the passing of the impugned order dated 19.11.2019.

7. Post the matter on 21.01.2026."

3. Pursuant to the aforesaid order, the case was listed today for further hearing.

4. The Learned Government Advocate for the respondent produced copies of notices dated 19.08.2019, 09.10.2019 and acknowledgement cards, which bear signatures confirming that the notices were duly served at the address given by the petitioner.

5. The learned counsel for the petitioner was, however, unable to confirm that the aforesaid signatures were the petitioner's.

6. There is a presumption that the notices would have been served at the address given in the postal card.

7. The learned counsel for the petitioner would submit that the petitioner has already deposited a sum of Rs.1,00,000/- and is now willing to deposit another sum of Rs.1,50,000/- as a condition for *de novo* adjudication.

8. Recording the same, the case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing a further sum of Rs.1,50,000/- 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.

9. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 24.08.2018 together with requisite documents to substantiate the case by treating the impugned Order dated 19.11.2019 as an addendum to the Show Cause Notice dated 24.08.2018.

10. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh orders on merits, 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.

11. In view of this order, all coercive steps shall be kept in abeyance pending further orders.

12. 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.

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

28.01.2026

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Neutral Citation : Yes / No

To

The Assistant Commissioner (ST),
Bhavani Assessment Circle,
Bhavani.

C.SARAVANAN, J.

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W.P.No.24871 of 2024

28.01.2026