IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 04-02-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 29735 of 2023**
**and W.M.P. Nos.29342, 29344 of 2023**

C.Mohan
Individual Contractor,
Mongodu Village, Kallur Post,
Ponneri Taluk,
Thiruvallur District 601 204.

..Petitioner(s)

Vs

Commercial Tax Officer,
Ponneri, Zone III,
Integrated Commercial Taxes Building,
Chennai (North) Division,
Elephant Gate Bridge Road,
Chennai 03.

..Respondent(s)

**PRAYER** - Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order No. ZD331222102014F dated 26.12.2022 passed by the respondent and quash the said order and thereby direct the respondent to re-credit the said amount Rs.20,14,362/- with appropriate interest in the petitioner's Electronic Credit Ledger.

For Petitioner: Ms.R.Sri Visvapriya

For Respondent: Mr. V.Prashanth Kiran,
Government Advocate

**ORDER**

In this Writ Petition, the Petitioner has challenged the impugned Assessment order dated 26.12.2022, whereby the proposal made in DRC-01 dated 25.01.2022 has been confirmed for the tax period 2018-2019 in the absence of the reply to the aforesaid Show Cause Notice.

2.The case of the Petitioner is that the Petitioner was issued with two notices in ASMT-10 both dated 28.11.2020 for the period viz., January 2019, March 2019, November 2019, May 2019, October 2019 and August 2019 and that the Petitioner replied to the aforesaid Notices on 27.01.2021, pursuant to which the Petitioner has made certain payments for a sum of Rs.1,49,641/-.

3.The perusal of the detailed order dated 26.12.2022 which is circulated today by the learned counsel for the Respondent indicates that for the tax period 2018-2019, the Petitioner was issued with ASMT-10 dated 13.12.2021, followed by a Show Cause Notice in DRC-01 dated 25.01.2022. Since the Petitioner failed to reply to the aforesaid notice, the demand has been confirmed vide impugned order.

4.Reference to ASMT – 10 dated 28.11.2020 for the returns filed for the months specified thereunder as mentioned above obviously will pertain partly for the next Assessment Year viz., 2019-2020.

5.Since the Petitioner's replies dated 03.02.2021 and 27.01.2021 are inadequate, it cannot be straight away concluded that the amount paid by the Petitioner on 30.03.2021 would pertain to the demand confirmed by the impugned order. It is suffice to state that the case can be remitted back to the Respondent to pass a fresh order in lieu of impugned order dated 26.12.2022, subject to the Petitioner depositing 50% of the disputed tax.

6.It is noticed that more than 50% of the disputed tax amount has already been recovered on 18.04.2023.

7.Considering the fact that the impugned order dated 26.12.2022 has been passed in absence of reply to the Show Cause Notice, the case is remitted back to the Respondent, subject to the Petitioner filing appropriate reply to the respective Show Cause Notice within a period of 30 days from the date of receipt of a copy of this order.

8.In case the Petitioner complies with the above stipulations, the 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. 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 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 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 Respondent shall give due notice to the Petitioner.

12.This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

**04-02-2026**

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

To

The Commercial Tax Officer
Ponneri, Zone III,
Integrated Commercial Taxes Building,
Chennai (north) Division,
Elephant Gate Bridge Road, Chennai 03.

**C.SARAVANAN, J.**

**GSA**

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