IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 34258 of 2025
and
WMP Nos.38407 and 38408 of 2025

Muthunayagam Noble,
S/o.Muthunayagam,
E Road, Ramakrishna weigh bridge complex,
No.6, opposite Flower market, Koyambedu,
Chennai – 600 092.

..Petitioner(s)

Vs

1. The Commissioner (Appeals II),
   No.2054, I Block,
   Newry Towers, Second floor,
   12th Main Road, Anna Nagar, Chennai- 40.

2. The Assistant Commissioner,
   Vadapalani Division,
   Chennai South Commissionerate, Chennai-40.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records in assessment order issued by the respondent in the Order in Original No.26/2023-ST-AC, dated 21.03.2023 and quash the same as illegal, arbitrary and in violation of principles of natural justice, consequentially directing the 1st respondent to consider on merits and pass fresh order after affording an opportunity of being heard.

For Petitioner(s): Mr. B. Gurumurthy

For Respondent(s): Mrs. Revathi Manivannan,
Senior Standing Counsel

ORDER

Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

2. This Writ Petition is disposed of at the stage of admission after hearing the learned counsel for the Petitioner and the learned counsel for the Respondent.

3. The Petitioner is before this Court against the Impugned Order in Original No.26/2023-ST-AC dated 21.03.2023, whereby the proposal in Show Cause Notice dated 20.04.2022 has been confirmed in absence of the reply to the same.

4. The Petitioner has approached this Court by way of the present Writ Petition only on 08.09.2025. At the time of admission on 19.09.2025, a direction was issued to the Petitioner to deposit 25% of the disputed tax.

5. The learned counsel for the Petitioner submitted that the Petitioner has been duly complied with the above said order.

6. A reading of the Impugned Order dated 21.03.2023 indicates that there are no apparent procedural infractions warranting interference under Article 226 of the Constitution of India, since sufficient reasons have been assigned for confirming the demand pursuant to the Show Cause Notice dated 20.04.2022.

7. However, considering the fact that the Petitioner suffered an *ex parte* order without filing of a proper reply, this Court is inclined to remit back the case to the 2nd Respondent for fresh consideration.

8. At this juncture, the learned counsel for the Petitioner has also made an endorsement in the bundle to the effect that the Petitioner is willing to deposit 100% disputed tax. The same is extracted hereunder:-

> *" I hereby acknowledge the direction passed by this Hon'ble Court (100% of the claim amount)"*

9. In view of the above, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 20.04.2022, together with requisite documents to substantiate the case, by treating the impugned Order dated 21.03.2023 as an addendum to the Show Cause Notice dated 20.04.2022.

11. In case, if any amount which has already been deposited by the Petitioner as stated by the learned counsel for the Petitioner, the said amount shall be adjusted towards the 100% of the disputed tax.

12. 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/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/lifted.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% 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 dated 21.03.2023.

14. 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.

15. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

16. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

11-03-2026

klt

To

1. The Commissioner (Appeals II),
   No.2054, I Block,
   Newry Towers, Second floor,
   12th Main Road, Anna Nagar,
   Chennai-600 040.

2. The Assistant Commissioner,
   Vadapalani Division, Chennai South Commissionerate,
   Chennai-600 040.

C.SARAVANAN, J.

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