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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42559 of 2026

CNR:{HCMA012459302026}

AND

WMP NO. 47833 & 47836 OF 2026

Subalakshmi N
(Trade Name Sri Ganapathy Shopping)
No.75, KPT Complex, Annamalai
Nagar,Manargudi Road, Chidambaram,
Cuddalore, Tamil Nadu - 608001.

..Petitioner(s)

Vs

Deputy Commercial Tax Officer
Chidambaram - II ,Cuddalore
Cuddalore ,Tamil Nadu.

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, calling for the records of the Assessment under Section 63 bearing Reference No ZD3306261537274 along with an Order of Assessment in DRC-07 bearing Reference No.ZD330626 1537274 in Temp ID332600001229TMP / APR 2023 - MAR 2024 dated 16.06.2026 passed by the respondent and to quash the same

For Petitioner(s): Mr.R.Ganesh Kanna

For Respondent(s): Mr.B.Sivaraman, GA

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Order

This writ petition has been filed against the order dated 16.06.2026 passed by the respondent.

2. Mr.B.Sivaraman, learned Government Advocate, takes notice on behalf of the respondent.

3. By consent of the parties, the main petition is taken up for disposal at the stage of admission itself.

4. The learned counsel appearing for the petitioner would fairly submit that in this case, though the petitioner received the show cause notice by way of RPAD, he was not in a position to file his reply due to some personal difficulties. Under these circumstances, the impugned order came to be passed by the respondent. Hence, this petition.

5. Further, he would submit that the petitioner is ready and willing to pay 25% of the disputed tax amount to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

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6. In reply, the learned counsel appearing for the respondent would submit that in this case, the show cause notice was not only uploaded in the portal but also served on the petitioner by way of RPAD. However, due to the inaction on the part of the petitioner, he had neither filed his reply nor appeared for personal hearing. In such circumstances, the impugned order came to be passed by the respondent. Hence, he would contend that there is no fault on the part of the respondent and thus, he prays for dismissal of this petition.

7. Heard the learned counsel appearing for the petitioner and the respondent and also perused the entire materials available on record.

8. In the case on hand, the show cause notice dated 11.03.2026 was issued by the respondent by way of RPAD. Subsequently, three reminders were also issued by the respondent. Though the said notices were served on the petitioner, he was not in a position to either file his reply or appear before the respondent for personal hearing, due to some personal difficulties. Under these circumstances, the impugned order dated 16.06.2026 came to be passed by the respondent.

9. In view of the above, it is clear that the show cause notice was not only uploaded in the portal but also served by way of RPAD and thus, no doubt, the

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respondent had explored all the possibilities for issuance of notice to the petitioner. In such case, there is no fault on the part of the respondent. However, in spite of the receipt of notice, the petitioner had failed to file his reply.

10. On the other hand, it was submitted by the petitioner that he is ready and willing to pay 25% of the disputed tax amount to the respondent. Further, the present petition was also filed within the appeal limitation period. In such view of the matter, though there is no fault on the part of the respondent, this Court is inclined to grant an opportunity to the petitioner to establish his case before the respondent.

11. Therefore, considering all the above aspects and in the interest of justice, this Court is inclined to set aside the impugned order dated 16.06.2026 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 16.06.2026 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.
>
> (ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks from the date of payment of amount as stated above.

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(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

12. With the above directions, this writ petition is disposed of. No costs. Consequently, the miscellaneous petition, in WMP.No.47836 of 2026, is closed and the miscellaneous petition, in WMP.No.47833 of 2026, which has been filed to dispense with the production of original assessment order, is ordered.

28-10-2026

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

nsa

To

Deputy Commercial Tax Officer
Chidambaram - II ,Cuddalore
Cuddalore ,Tamil Nadu.

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KRISHNAN RAMASAMY J.

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