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WP No. 49092 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on	16.12.2025
Pronounced on	18.12.2025

CORAM:

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 49092 of 2025
and W.M.P.Nos.54840 & 54843 of 2025**

Radiant Cash Management Services Ltd,
Represented by it Chairman & Managing Director,
No. 28, Vijayaraghava Road, T Nagar,
Chennai – 600017.

.. Petitioner

Vs

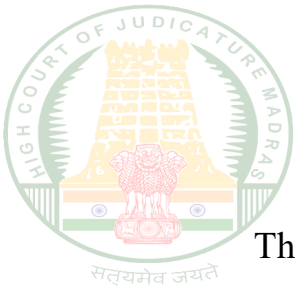
The Commercial Tax Officer,
Office of the Assistant Commissioner (ST),
Pondy Bazaar Assessment Circle,
No.46, Mylapore Taluk Office,
Greenways Road,
Chennai 600 028.

.. Respondent

PRAYER – This Writ Petition is filed for issuance of Writ of Certiorari, calling for the records of the Respondent culminating in the show cause notice issued in Form DRC 01 bearing Ref No. ZD330925295208Z dated 23.09.2025, read with the ASMT 10 Notice dated 22.08.2025 and quash the same.

For Petitioner : Ms.L.Maithili

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

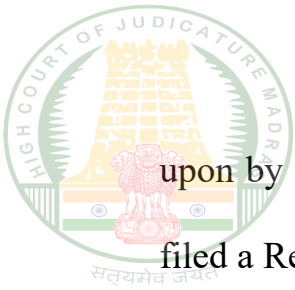
**ORDER**

The Petitioner is before this Court against the impugned Show Cause Notice in FORM GST DRC 01 dated 23.09.2025 issued under Section 73 of the respective GST Enactments by the Respondent for the tax period 2021-2022.

2.In the impugned Show Cause Notice in DRC 01 dated 23.09.2025, the timeline prescribed for personal hearing and due date to file reply are as follows:-

S.No.	Description	Particulars
1	Date by which reply has to be submitted	10.10.2025
2	Date of personal hearing	10.10.2025
3	Time of personal hearing	11.00 A.M.
4	Venue where personal hearing will be held	Office of the Assistant Commissioner (ST), Pondy Bazaar Assessment Circle, No.46, Mylapore Taluk Office, Greenways Road, Chennai 600028.

3.The impugned Show Cause Notice in DRC 01 dated 23.09.2025 is pursuant to an intimation in Form GST ASMT 10 dated 22.08.2025 issued by the Respondent for the tax period 2021-2022, wherein the Petitioner was called



upon by the Respondent to file a reply on or before 21.09.2025. The Petitioner filed a Reply on 19.09.2025 to the aforesaid Intimation dated 22.08.2025.

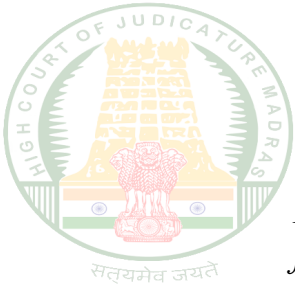
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4.The challenge to impugned Show Cause Notice in DRC 01 dated 23.09.2025 is primarily on the ground that earlier an Intimation in FORM GST DRC 01A dated 06.05.2025 was issued for the same tax period i.e., 2021-2022 to the Petitioner.

5.Before the Petitioner could respond to the aforesaid Intimation in FORM GST DRC 1A dated 06.05.2025, a Show Cause Notice in FORM GST DRC 01 dated 29.05.2025 was issued to the Petitioner for the same tax period viz., 2021-2022.

6.The Petitioner therefore approached this Court in W.P.No.23660 of 2025 against the said Show Cause Notice in FORM GST DRC 01 dated 29.05.2025. Taking note of the facts and circumstances of the case, this Court vide its Order dated 31.07.2025 ordered as under:-

“(i) The summary of show cause notice in DRC-01 dated 29.05.2025 is hereby set aside.



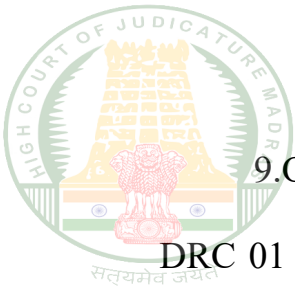
(ii) The petitioner is granted liberty to file reply to DRC-01A dated 06.05.2025, within a period of three weeks from the date of receipt of a copy of this order.

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(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and provide an opportunity of personal hearing and thereafter, decide the matter on merits and in accordance with law.”

7.It is the case of the Petitioner that the certified copy of the order dated 31.07.2025 in W.P.No.23660 of 2025 was received by the Petitioner only on 28.10.2025 and a Reply to Intimation in FORM GST DRC 1A dated 06.05.2025 was filed only on 09.12.2025. However, during the interregnum, the impugned Show Cause Notice in DRC 01 has been issued on 23.09.2025. Therefore, the present Writ Petition has been filed on 23.11.2025 on the ground that the impugned Show Cause Notice in DRC 01 dated 23.09.2025 was without jurisdiction.

8.It is submitted that the impugned Show Cause Notice in DRC 01 dated 23.09.2025 could not have been issued in violation of Principles of Natural Justice and in violation of the order dated 31.07.2025 passed by this Court in W.P.No.23660 of 2025.



9. On comparing the content of the Show Cause Notice in FORM GST DRC 01 dated 29.05.2025 which preceded intimation in Form GST ASMT 10 dated 22.08.2025, which was quashed by this Writ Court vide order dated 31.07.2025 in W.P.No.23660 of 2025 with the impugned Show Cause Notice in FORM GST DRC 01 dated 23.09.2025 in the present Writ Petition, it is noticed that only in respect of one of the item, namely the value of outward supplies for a sum of Rs.19,001/-, there is commonality.

10. The demand/proposals in the Intimation in FORM GST DRC 01A dated 06.05.2025 which preceded the Show Cause Notice in FORM GST DRC 01 dated 29.05.2025 for the tax period 2021-2022 which was quashed by this Writ Court vide order dated 31.07.2025 in W.P.No.23660 of 2025 were under the following heads namely;

“(i) Excess claim of ITC availed w.r.t GSTR-2A

(ii) ITC to be reversed on non-business transactions & exempt supplies

(iii) Claim of Ineligible ITC-Sec 17(5)

(iv) Late fee calculation”

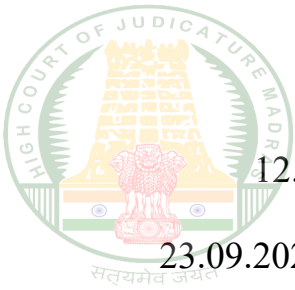


11. Serial No.2 of the Intimation in FORM GST DRC 01A dated 06.05.2025 issued for the tax period 2021-2022 which preceded Show Cause

Notice in FORM GST DRC 01 dated 29.05.2025 is extracted below:-

ITC to be reversed on non-business transactions and exempt supplies:

Sl. No.	Description	Table No. in GSTR	Value of outward	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8	9
1	5N	755523 9	-	-	-	-	-	-
2	Exempt supplies	5C+5D +5E+5 F	19001	-	-	-	-	-
3	Common Input Tax Credit	4A of GSTR - 3B	-	33648 082	336480 82	1199442 6	0	792905 90
4	ITC to be reversed (3*2/1)		-	841	841	300	0	1982
5	ITC reversed	7C * 7D	-	0	0	0	0	0
6	Excess ITC claimed		-	841	841	300	0	1982



12. In the impugned Show Cause Notice in FORM GST DRC 01 dated 23.09.2025 issued for the tax period 2021-2022, there are three discrepancies which have been pointed out against the Petitioner.

13. The extract of three heads of discrepancies raised in the impugned Show Cause Notice in FORM GST DRC 01 dated 23.09.2025 against the Petitioner for the tax period 2021-2022 are extracted below:-

Discrepancy No.1

S.No.	Description	Turnover Reported
1	2	3
1	5P. Annual turnover after adjustments as above	756289730
2	5Q. Turnover as declared in Annual return (GSTR-9)	755523915
3	Un-reconciled turnover (1-2)	765815
4	7E. Taxable turnover as per adjustments above	756270729
5	7F. Taxable turnover as per liability declared in Annual return (GSTR-9)	755504914
6	Un-reconciled turnover (4-5)	765815



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Discrepancy No.2

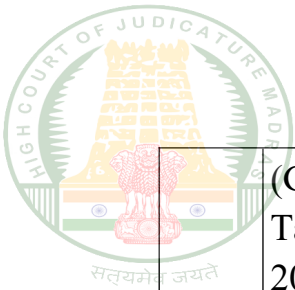
Exempted/Nil rated/Non-GST supplies:

S.No.	Description	Turnover Reported
1	2	3
1	Table 5 of GSTR-9 (5D+5E+5F)	19001.00
2	Table 7 of GSTR-9C (7B)	19001
3	Table 8 of GSTR-1	19001.00
4	Table 3.1 of GSTR-3B (3.1(c) + 3.1(e))	19001.00

Discrepancy No.3

Credit notes:

S.No.	Description	Taxable value	SGST	CGST	IGST	CESS
1	2	3	4	5	6	7
1	Credit notes issued (GSTR-09 Table 4I of 2021-22)	10758498 5.60	45105.01	45105.01	19275087 .38	0.00
2	Supplies/tax reduced through Amendments (-) (net of credit notes)	0.00	0.00	0.00	0.00	0.00



(GSTR-09 Table 11 of 2020-21)						
3	Total (1+2)	10758498 5.60	45105.01	45105.01	19275087 .38	0.00

14. Summary of the impugned Show Cause Notice in FORM GST DRC

01 dated 23.09.2025 is reproduced below:-

Description	Tax period	T.O.	Rate of Tax	PoS	CGST Tax due @9% (Rs.)	SGST Tax due @9% (Rs.)	CGST Penalty at 10% or 1000 u/s 73 (Rs.)	SGST Penalty at 10% or 1000 u/s 73 (Rs.)	CGST Interest at 18% P.A. U/s 50(3)	SGST Interest at 18% P.A. U/s 50(3)
Unreconciled turnover reported in GSTR-9C	2021-22	765815-	18%	TN	68923	68923	11574	11574	18% PA	18% PA
Exempted/ NIL rated/Non GST supplies	2021-22	765815-	18%	TN	1710	1710	11574	11574	18% PA	18% PA
Credit Notes	2021-22	-	18%	TN	45105	45105	11574	11574	18% PA	18% PA
TOTAL					115738	115738	11574	11574		

15. The Revenue abstract in the impugned Show Cause Notice in FORM

GST DRC 01 dated 23.09.2025 is extracted as detailed below:-

S. No.	Act	TAX	Interest	Penalty	Late fee	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	IGST	19275087	0	1927509	0	21202596
2	CGST	115738	0	11574	0	127312



3	SGST	115738	0	11574	0	127312
4	CESS	0	0	0	0	0
	TOTAL	19506563	0	1950657	0	21457220

16.Thus, there is no duplication barring exempted supply in the Show Cause Notice in DRC 01 dated 29.05.2025 which was quashed by this Writ Court vide order dated 31.07.2025 in W.P.No.23660 of 2025 and on account of S.No.1 to Discrepancy No.2 in the impugned Show Cause Notice in FORM GST DRC 01 dated 23.09.2025.

17.The argument of the learned counsel for the Petitioner is that there is no scope for multiple assessment proceedings for the same tax period in the scheme of Section 73 and Rule 142 of respective GST Enactments and Rules cannot be countenanced in absence of an express bar under the provisions of the respective GST Enactments and the Rules made thereunder. In fact, there can be no bar under the scheme of the respective GST Enactments.

18.Merely because the discrepancies pointed in the intimation in ASMT 10 dated 22.08.2025 has been explained by Petitioner vide Reply dated 19.09.2025 *ipso facto* would not bar for issuance of a Show Cause Notice in FORM GST DRC 01 under Section 73 of the respective GST Enactments. At



best, the proposal in the impugned Show Cause Notice in DRC-01 dated 23.09.2025 can be dropped on merits to the extent of duplication after proper adjudication.

19.If there is any overlap between the demand proposed in the impugned proceedings in Show Cause Notice in FORM GST DRC 01 dated 23.09.2025 and Intimation in DRC 01A dated 06.05.2025, the demand has to be dropped in one of the proceedings.

20.The Show Cause Notice in DRC 01 dated 23.09.2025 also deals with other issues. In any event, the issues raised in the Intimation in DRC 01A dated 06.05.2025 has still not attained finality. The proceedings that were the subject matter of W.P. No. 23660 of 2025 and the impugned proceedings are totally different, except in respect of one item in the impugned Show Cause Notice in FORM GST DRC 01 dated 23.09.2025 at Serial No.2.

21.Since the two proceedings are different, it is therefore for the petitioner to reply to the impugned Show Cause Notice in FORM GST DRC 01 dated 23.09.2025 and raise the defence that are permissible in law before the Respondent.

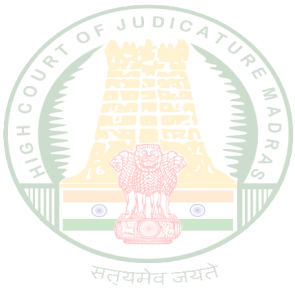


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22.The decision of the Jaipur Bench of the Rajasthan High Court in W.P.No.19495 of 2023 dated 18.12.2023 cited by the learned counsel for the Petitioner is merely an order of interim stay. It has not laid down any ratio to be followed. It does not have any persuasive value of a precedent.

23.Although not cited, in **Simplex Infrastructures Ltd. Vs. Commissioner of Service Tax.,** Kolkata 2016 (4) TMI 548, the Calcutta High Court held there cannot be two assessments for the same tax period on the same subject. There the Court relied on its earlier decision rendered in **Avery India Ltd Vs. Union of India.,** (2011) (268 ELT 64). The basis for these two decision is the decision of the Hon'ble Supreme Court in **Dancans Industries Ltd Vs. Commissioner of Central Excise, New Delhi.,** (2006) (201) ELT 517 (SC).

24.There the Hon'ble Supreme Court dealt with a situation where there was an overlap in the proposals for demand raised in the multiple Show Cause Notices issued to the assessee for the same tax period. In Paragraph No.23, the Hon'ble Supreme Court in **Dancans Industries Ltd case,** referred to *supra* observed as under:-



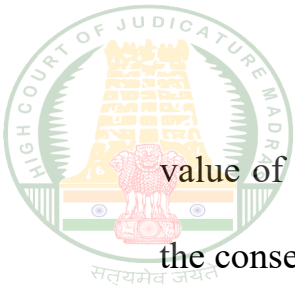
“23. It need not be emphasized that there could not be two assessments for the same period”.

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25.However, the above conclusion was in the light of the facts of the case as captured in Paragraph No.22. There a Show Cause Notice dated 08.05.1984 was issued for the period July, 1973 to February, 1983 was by the Assistant Collector Central Excise, Kharda Division, Calcutta. A similar Show Cause Notice was issued by the Commissioner of Central Excise, Delhi dated 01.10.1986 for the period September, 1981 to February, 1983.

26.For the period September 1981 to February, 1983, the Commissioner of Central Excise passed the order dated 27.03.1991 and directed the Assistant Commissioner to determine the assessable values taking into consideration the materials contained in the said Show Cause Notice. These Show Cause Notices were finally adjudicated by the Assistant Collector Central Excise, Kharda Division, Calcutta on 11.01.1996 for the entire period July, 1973 to February, 1983.

27.The effect of the order passed by the Commissioner of Central Excise, Delhi was that the Assistant Collector Central Excise, Kharta Division, Calcutta alone had the jurisdiction to finally adjudicate and determine the assessable



value of the goods cleared from the assessee's factory for the entire period and the consequent duty liability.

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28.It was in the context the Hon'ble Supreme Court held that either party wishing to dispute the determination made by the Assistant Collector Central Excise, Kharda Division, Calcutta had to do so by invoking the right of appeal to the Commissioner of Appeals, Tribunal and the Supreme Court.

29.The Court also observed in addition the Department could have invoked the short levy provision under Section 11A within a period of six months or invoked the extended period of limitation of 5 years under proviso to Section 11A provided the conditions laid down in the proviso were satisfied.

30.As far as the decision of the Calcutta High Court in **Avery India Ltd**, referred to *supra*, which followed the decision of the Hon'ble Supreme Court in **Dancans Industries Ltd case**, referred to *supra* is concerned dealt with a challenge to the Show Cause Notice dated 27.03.2022 issued for the financial years 1986 to 2021 by invoking the extended period of limitation under Section 11A of the Act. It was apparently issued on the same set of facts for which



another Show Cause Notice dated 05.03.1992 for the period from 1986 to 1992 has been issued.

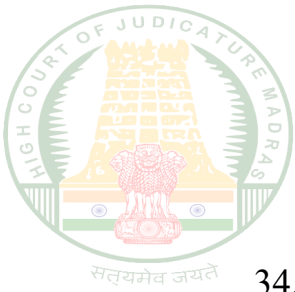
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31.It was in this context in Paragraph No 37, the Court held as under:-

*“37. Moreover, as held by the Supreme Court in **Dancans Industries Ltd Vs. Commissioner of Central Excise, New Delhi** reported in **2006 (201) ELT 517 (S.C.)** cited by Mr.Mittal, there could not be two assessments for the same period. Two show cause notices could not, therefore, have been issued in relation to the same period, that is the period from 1986 to February/March 1992. The impugned show cause notice cannot, therefore be sustained”*

32.Therefore, the decision of the Hon'ble Supreme Court in **Dancans Industries Ltd case**, referred to *supra* and the decisions of the Calcutta High Court in **Simplex Infrastructures Ltd** and **Avery India Ltd cases** referred to *supra*, would not apply to the facts of the present case.

33.A Division Bench of the Hon'ble Allahabad High Court in **M/s ALM Industries Limited Vs. Assistant Commissioner (AE) Central Goods and Services and 2 Others** in W.P.No.2505 of 2024 vide Order dated 10.01.2025 held has already taken a view that there is no bar for issuance of multiple Show Cause Notices for the same tax period under GST if the Show Cause Notices addressed different subject matters. This view is to be accepted and followed.



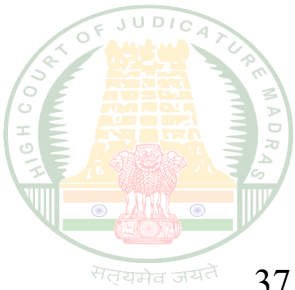
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34. Further, in the width of tax laws, principles of estoppel or res-judicata does not strictly apply. While dealing with the applicability of provisions under the Code of Civil Procedure, 1908, the Bombay High Court in **H.A.Shah and Co. Vs. CIT.**, (1956) 30 ITR 618 (Bom) held as follows:-

“24. Therefore in our opinion an earlier decision on the same question cannot be reopened if that decision is not arbitrary or perverse, if it had been arrived at after due inquiry, if no fresh facts are placed before the Tribunal giving the later decision and if the Tribunal giving the earlier decision has taken into consideration all material evidence...”

35. Only bar under the law is the issuance of a Show Cause Notice against where an Assessment Order is sought to be revised by a subsequent incumbent as held by the Hon'ble Supreme Court in **CIT Vs. Kelvinator of India Ltd.**, 2010 (2) SCC 723; [2010] 320 ITR 561 (SC) rendered in the context of Section 148 of the Income Tax Act, 1961.

36. The decision of this Court rendered on 16.07.2024 in **W.P.No.15307 of 2024 [Mandarina Apartment Owners Welfare Association (MAOWA) Vs. Commercial Tax Officer/State Tax Officer]** is also relevant. Paragraph Nos. 13 and 14 are relevant.

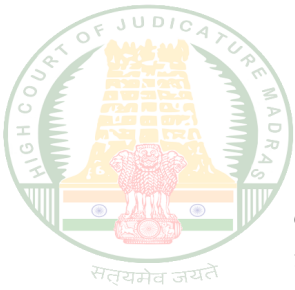


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37. There the court held that a range of options are available to the proper officer if the examination is not satisfactory and the determination of tax and other liabilities is only under Sections 73 and 74 and not under Section 61 of the respective GST Enactments. The Court further observed that neither reassessment nor adjudication takes place under Section 61. These paragraphs are extracted hereunder:-

“13. Sub-section 3 of Section 61 prescribes that the proper officer may initiate appropriate action under Sections 65 or 66 or 67 or proceed to determine the tax and other dues under Sections 73 or 74, if the explanation of the tax payer is not satisfactory. Two aspects are noticeable: a range of options are available to the proper officer if the explanation is not satisfactory; and, more importantly, the determination of tax and other liabilities is only under Sections 73 or 74 and not under Section 61. If determination of tax and other liabilities is not undertaken under Section 61, what is achieved by the scrutiny process? First, it enables the proper officer to select and scrutinize returns and conclude that there are no discrepancies. Secondly, if there are discrepancies, the registered person is provided an opportunity to explain or accept the discrepancies. For that purpose, the proper officer is required to set out the discrepancies and, where possible, quantify the amount of tax, interest and other payables. The text of Rule 99(1) uses the words “where possible” before the word “quantifying” thereby clarifying that even quantification is not mandatory. The format of Form ASMT-10 also points in the same direction.

14. When read with sub-section (3) of Section 61, which provides the option of determining tax and other liabilities by resorting to Sections 73 or 74, it becomes clear that neither reassessment nor adjudication takes place under Section 61. Indeed, it should be noticed that unlike Section 60(provisional assessment under conditions prescribed therein) or Section



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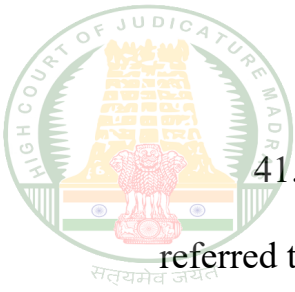


62(best judgment assessment of non-filers subject to conditions prescribed therein) or Section 63(assessment of unregistered persons) or Section 64 (summary assessment), no assessment, including re assessment, is undertaken under Section 61. Therefore, the consequence of not issuing the ASMT-10 notice, in spite of noticing discrepancies after selecting and scrutinizing returns, would be that it vitiates the scrutiny process, including the discrepancies noticed thereby and the quantification, if any, done in course thereof. As regards adjudication, the limited impact would be that the scrutiny under Section 61 cannot be relied upon for adjudication.”

38. Therefore, the challenge to the impugned Show Cause Notice in FORM GST DRC 01 dated 23.09.2025 which preceded an Intimation in FORM GST ASMT 10 dated 22.08.2025 cannot be countenanced in the light of the above discussions.

39. That apart, there is also no bar for issuance of multiple Show Cause Notices to an assessee for the same tax period, if the Show Cause proceedings are initiated on different and separate issues.

40. That apart, neither the provisions of the Code of Civil Procedure, 1908 nor the General Principles under the Code are applicable to the proceedings initiated under the respective GST Enactments.

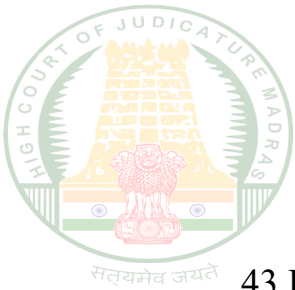


41. Sections 10, 11 and 12 of the Code of Civil Procedure, 1908 are referred to which reads as under:-

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Section 10 of the Code of Civil Procedure, 1908	Section 11 of the Code of Civil Procedure, 1908	Section 12 of the Code of Civil Procedure, 1908
10. Stay of suit- No Court shall proceed with the trial of any suit in which the matter in issue is also directly and substantially in issue in a previously instituted suit between the same parties, or between parties under whom they or any of them claim litigating under the same title where such suit is pending in the same or any other Court in India having jurisdiction to grant the relief claimed, or in any Court beyond the limits of India established or continued by the Central Government and having like jurisdiction, or before the Supreme Court. <u>Explanation-</u> The pendency of a suit in a foreign Court does not preclude the Courts in India from trying a suit founded on the same cause of action.	11. Res judicata.— No Court shall try any suit or issue in which the matter directly and substantially in issue has been directly and substantially in issue in a former suit between the same parties, or between parties under whom they or any of them claim, litigating under the same title, in a Court competent to try such subsequent suit or the suit in which such issue has been subsequently raised, and has been heard and finally decided by such Court. 	12. Bar to further suit. — Where a plaintiff is precluded by rules from instituting a further suit in respect of any particular cause of action, he shall not be entitled to institute a suit in respect of such cause of action in any Court to which this Code applies.

42. Principle akin to the one in these aforementioned provisions from the Code of Civil Procedure, 1908 are conspicuously absent under the scheme of the respective GST Enactments.

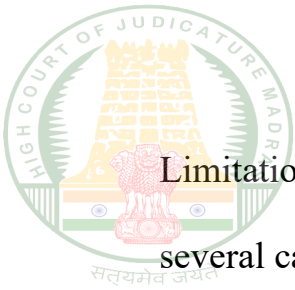


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43. Interpreting the concept of *res-judicata*, the Hon'ble Supreme Court in **the Workmen of Cochin Port Trust Vs. The Board of Trustees of the Cochin Port Trust and Another**, AIR 1978 SC 1283 explained the meaning of *res-judicata*. It held Principle of *res-judicata* comes into play when by judgement and order a decision of a particular issue is implicit in it, that is, it must be deemed to have been necessarily decided by implications even then the Principle of *res-judicata* on that is issue is directly applicable.

44. As far as constructive *res-judicata* is concerned, it has held when any matter which might and ought to have been made a ground of defence or attack in a former proceeding but was not so made, then such a matter in the eye of law, to avoid multiplicity of litigation and to bring about finality in it, is deemed to have been constructively in issue and therefore, is taken as decided.

45. In **Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur.**, 2008 (221) E.L.T. 163 (SC), the Court held that a specific inclusion of a condonation period within the special law viz., the Central Excise Act, 1944 therein indicated a clear legislative intent to exclude the general and potentially unlimited condonation power available under Section 5 of the



Limitation Act, 1963. This decision relied on by the various High Courts in several cases to hold that the GST Enactments is a self contained code.

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46. The underlying principle in Order II Rule 2 and Sections 10, 11 and 12 in Part I of the Code of the Civil Procedure, 1908 which dealt with the principle for a suit to include whole claim and principle of *res-judicata* does not apply, as a similar proceeding is conspicuously absent under the scheme of the respective GST Enactments.

47. Order II Rule 2 of the Code of Civil Procedure, 1908 reads as under:-

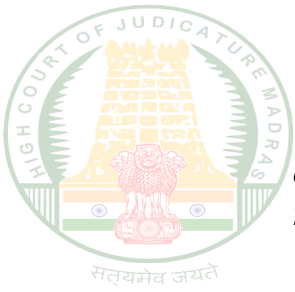
“Order II Rule 2 -

2. Suit to include the whole claim- (1) *Every suit shall include the whole of the claim which the plaintiff is entitled to make in respect of the cause of action; but a plaintiff may relinquish any portion of his claim in order to bring the suit within the jurisdiction of any Court.*

(2) *Relinquishment of part of claim* – *Where a plaintiff omits to sue in respect of, or intentionally relinquishes, any portion of his claim he shall not afterwards sue in respect of the portion so omitted or relinquished.*

(3) *Omission to sue for one of several reliefs* – *A person entitled to more than one relief in respect of the same cause of action may sue for all or any of such reliefs; but if he omits, except with the leave of the Court, to sue for all such reliefs, he shall not afterwards sue for any relief so omitted.*

Explanation – For the purpose of this rule, an obligation and a collateral security for its performance and successive claims



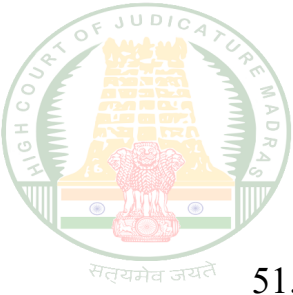
arising under the same obligation shall be deemed respectively to constitute but one cause of action.”

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48. Merely because an earlier intimation in DRC 01A dated 06.05.2025 was issued followed by a Show Cause Notice in DRC 01 dated 29.05.2025, which stood quashed vide order dated 31.07.2025 in W.P. No. 23660 of 2025, *ipso facto* therefore would not mean the impugned Show Cause proceedings is without any jurisdiction.

49. In view of the above discussion, I find that there is no merit in the present Writ Petition. Therefore, this Writ Petition is liable to be dismissed. Liberty is however given to the Petitioner to file a reply to the impugned Show Cause Notice in DRC 01 dated 23.09.2025 within 30 days from the date of receipt of this order. In case the Petitioner complies with all the stipulations, the Respondents shall thereafter proceed to pass a final order on merits in the proceedings thereafter.

50. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner in the manner known to law before recovering the tax in accordance with law.



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51. This Writ Petition is dismissed with the above observation. No costs.

Connected Writ Miscellaneous Petitions are closed.

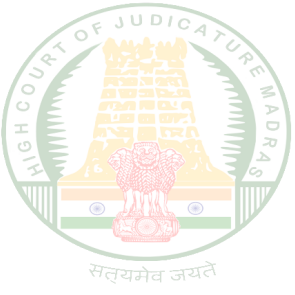
18-12-2025

Neutral Citation: Yes / No

GSA

To

The Commercial Tax Officer,
Office of the Assistant Commissioner (ST),
Pondy Bazaar Assessment Circle,
No.46, Mylapore Taluk Office,
Greenways Road,
Chennai 600 028.



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WP No. 49092 of 2



C.SARAVANAN, J.

GSA

**WP No. 49092 of 2025
and W.M.P.Nos.54840 & 54843 of 2025**

18-12-2025