



W.P.(MD) No.19624 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.19624 of 2026
and
W.M.P.(MD) No.14526 of 2026

Tvl. Jasmine Filling Station,
Represented by its Proprietor,
N. Jegatheesan,
GSTIN 33ADWPJ3312K1ZF,
144/1A, Bye Pass Road,
Madurai - 625010.

.. Petitioner

- Vs. -

The State Tax Officer / The Commercial Tax Officer,
West Veli Street Assssment Circle,
Commercial Taxes Buildings,
Madurai East,
Madurai-625002.

.. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this court to issue a WRIT OF CERTIORARIFIED MANDAMUS, to call for the records on the file of the respondent in GSTIN 33ADWPJ3312K1ZF/ 2021-22 bearing Reference No.ZD331225422284R dated 29.12.2025 for the assessment year 2021-22 passed by the Respondent under Section 73 of TNGST



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Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Parthiban
Counsel for the State of Tamil Nadu

ORDER

Heard Mr.N.Sudalai Muthu, learned counsel for the petitioner and Mr.R.Parthiban, learned counsel for the State of Tamil Nadu, for the respondent.

2.This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and the learned counsel for the respondent.

3.This writ petition has been filed challenging the impugned assessment order passed by the respondent in GSTIN 33ADWPJ3312K1ZF/ 2021-22 in summary order bearing Reference No.ZD331225422284R dated 29.12.2025,



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which was preceded by a show cause notice in Reference No.ZD330625012944G dated 03.06.2025 wherein the petitioner was called upon to file a reply along with documentary evidences within a period of 30 days from the date of receipt of such notice, and for a direction to the respondent to re-do the assessment proceeding for the year 2021-22.

4. The petitioner was also issued with reminders on 15.07.2025, 14.08.2025 and 04.09.2025, which called upon the petitioner to file a reply and to appear for a personal hearing. The petitioner appeared for personal hearing. The petitioner, however, neither filed any reply nor provided any reason for the delay in filing the reply. Thus, the impugned order has been passed.

5. When the matter is taken up for hearing today, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *de novo* adjudication and has also made an endorsement to that effect in the Court Bundle, which reads as under:-

“The writ petitioner undertakes to pay 25% of the disputed tax.”



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6. Recording the same, the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 25% of the disputed tax in cash from the petitioner's electronic cash register within a period of thirty days from the date of receipt of a copy of this order.

7. Within such time, the petitioner shall also file a reply to the show cause notice in Reference No.ZD330625012944G dated 03.06.2025 together with requisite documents to substantiate the case by treating the impugned order dated 29.12.2025 as an addendum to the show cause notice dated 03.06.2025.

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 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.

9. It is made clear that the bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the petitioner not being



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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 issue due notice on the petitioner.

12.This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petition is closed.

13.07.2026

Index : Yes / No

Internet : Yes / No

PJL

To

The Assistant Commissioner (ST)/
West Veli Street Assessment Circle
Madurai - 625 020.

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C.SARAVANAN, J.

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