



W.P.(MD) No. 19738 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 19738 of 2026
and
W.M.P.(MD) No.14586 of 2026**

Tvl Ayyanar Construction,
rep. by its Partner Ramesh Subbaiya

... Petitioner

Vs

The Deputy State Tax Officer,
/ the Deputy Commercial Tax Officer,
Tirupathur Assessment Circle,
Tirupathur,
Sivagangai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the impugned assessment order on the file of respondent vide GSTIN No 33ABCFA3579M1Z8/2024-25 and in summary order Reference No ZD330126017363V dated 05.01.2026 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2024-25.



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For petitioner : Mr. Raja. Karthikeyan

For respondent : Mr.R.Parthiban
Counsel for State of TN

ORDER

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Counsel for State of TN for the respondent.

2. The petitioner is before this Court against the impugned order, dated 05.01.2026, wherein the demand has been confirmed for the tax period 2024-25.

3. At this stage, it is informed by the learned counsel for the petitioner that the impugned order has been passed without any reply to the show cause notice and a part of the tax amount has already been debited by the respondent.

4. The learned counsel for the petitioner further submits that the petitioner will deposit 25% of the disputed tax, less the amount already recovered, in cash



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as a condition for *de novo* adjudication as the impugned order has been passed without any reply to the show cause notice that preceded the impugned order. The endorsement of the learned counsel for the petitioner on behalf of the petitioner reads as under:

“I agreed to pay 25%.”

5. The learned Counsel for State of TN for the respondent submits that the recovery of amount may be subject to verification and the respondent has no objection in remitting the case back to the respondent to pass fresh orders subject to the deposit of 25% of the disputed tax.

6. Recording the same, the impugned order stands quashed subject to the petitioner depositing 25% of the disputed tax in cash, less the amount already recovered as undertaken within a period of thirty (30) days from the date of receipt of a copy of this order. Needless to state, the recovery of amount shall be subject to verification.

7. The petitioner shall file a reply to the notice that preceded the impugned



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order by treating the impugned order as addendum to the Show Cause Notice.

8. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months thereafter, after hearing the petitioner.

9. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

10. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

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To
The Deputy State Tax Officer,
/ the Deputy Commercial Tax Officer,
Tirupathur Assessment Circle,
Tirupathur,
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C.SARAVANAN, J.

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