



WEB COPY

WP(MD) No. 22330 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06-08-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22330 of 2026

and

W.M.P.(MD)No.16620 of 2026

Tvl.New Bell Brand Umbrella Mfg. Coy,
Rep by its Proprietor, Abdul Gani,
93, South Avani Moola Street,
Madurai - 625001.

..Petitioner(s)

Vs

The State Tax Officer
South Avani Moola Street Assessment Circle,
Madurai - 20.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in GSTIN 33AALPA6445L1ZN dated 24.07.2026 relating to the year 2017-18 issued manually, quash the same and further direct the respondent to pass order afresh as per the direction of this Honble Court issued in W.P.(MD)No.34063 of 2025 dated 26.11.2025 and after affording an opportunity to the petitioner to file their objections with supporting documents and pass any such further or other orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case and thus render Justice.

For Petitioner(s): Mr.A.Chandra Sekaran

For Respondent(s): Mr.R.Parthiban
Special Government Pleader



ORDER

This is the second round of litigation before this Court. Earlier, the petitioner had suffered an *ex parte* order dated 25.12.2023. The said order was the subject matter of challenge before this Court in W.P.(MD)No.34063 of 2025, which came to be disposed of by order dated 26.11.2025 with the following observations:

“4.The petitioner states that 55% of the disputed tax amount had already been recovered. Since 55% of the disputed tax amount had already been recovered from the petitioner, the petitioner is directed to deposit further 10% of the disputed tax amount. Such concession is granted to the petitioner, as the petitioner has already paid 55% of the disputed tax amount. If this statement is true and after depositing further 10% of the disputed tax, the attachment made on the writ petitioner's suppliers under DRC-13 stands lifted forthwith. The impugned order shall also stand quashed. These consequences in favour of the petitioner will enure only if the disputed tax amounts had already been recovered and not otherwise. If the statement of the petitioner is not correct, then he has to deposit 25% of the disputed tax amount through electronic cash ledger within a period of thirty days from the date of receipt of a copy of this order and only upon such compliance, favourable outcome as mentioned above will enure in favour of the writ petitioner.

5. The petitioner has to file his reply to the show cause notice within a period of thirty days, from the date of receipt of a copy of this order. The respondents shall also provide an opportunity of personal hearing to the petitioner and pass final order within a period of two months thereafter. If the petitioner fails to deposit and offer his reply to the show cause notice within the aforesaid period, the benefit of this order would stand automatically recalled and the order impugned in the writ petition can very well be enforced.

6.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.”



2. The case of the petitioner is that the certified copy of the order was received by the petitioner only on 05.06.2026, pursuant to which, the petitioner deposited 10% of the disputed tax on 22.06.2026. However, based on the web copy of the order, the respondent had, by letter dated 23.03.2026, earlier intimated the petitioner to make the aforesaid pre-deposit of 10%. Thereafter, the petitioner also deposited a further sum of Rs.24,400/-, representing another 15%, on 01.07.2026.

3. It is the further case of the petitioner that, in all, the petitioner has deposited a total sum of Rs.2,72,057/- on the dates mentioned above.

4. The impugned order has been passed solely on the ground that the petitioner had failed to comply with the terms of the order dated 26.11.2025 passed in W.P.(MD)No.34063 of 2025. Since the impugned order has been passed *ex parte* and the demand has been confirmed solely on account of the alleged delay in making the pre-deposit, and considering the fact that the petitioner has since deposited the entire disputed tax together with a part of the amount towards penalty and interest, I am inclined to quash the impugned order and remit the matter to the respondent for fresh consideration on merits.



5. If the petitioner has not already filed a reply to the Show Cause Notice, the petitioner is permitted to file the same, together with all supporting documents, within a period of thirty (30) days from the date of receipt of a copy of this order. Thereafter, the respondent shall consider the petitioner's reply and pass a fresh order on merits and in accordance with law, as expeditiously as possible.

6. The Writ Petition stands disposed of accordingly. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

06-08-2026

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

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To

The State Tax Officer
South Avani Moola Street Assessment Circle,
Madurai - 20.



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C.SARAVANAN, J.

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