



W.P.(MD) No.22457 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **07.08.2026**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.22457 of 2026

M/s.R.P.Travels,
Represented by its Proprietor
Rajasekar

... Petitioner

/vs./

1.The Commissioner of Commercial Taxes,
(Commissioner of State Tax)
Commercial Taxes Department
Government of Tamil Nadu
Ezhilagam
Chepauk
Chennai - 600 005

2.The Joint Commissioner (State Tax)
Madurai Division
Commercial Taxes Department
Government of Tamil Nadu
Tallakulam
Madurai - 625020

3.The State Tax Officer
Madurai (rural) east assessment circle
Commercial tax buildings
Madurai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the 1st respondent to forthwith take



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steps to de-freeze the petitioner's axis bank accounts bearing nos. 922020035935114, 92302006556415, 109010200031037 and 089010400035653, by considering the petitioner's representation dated 14.07.2026 or otherwise may be pleased to grant liberty to the petitioner to file a petition under section of 161 of TNGST Act 2017 for rectification of errors.

For Petitioner : Mr.J.K.Jeyaselan

For Respondents : Ms.Sudarkodi Natchiyar
Government Advocate (Tax)

ORDER

Ms.Sudarkodi Natchiyar, learned Government Advocate (Tax), takes notice for the respondents.

2.By consent, this writ petition is disposed of at the time of admission, after hearing the learned counsel for the petitioner and the learned Government Advocate (Tax) for the respondents.

3.This is the second round of litigation before this Court for the assessment year 2019-20. The petitioner had earlier suffered an order dated 23.08.2024. The said order was passed *ex parte*, as no reply was filed by the petitioner in response to the notice dated 23.05.2024. The petitioner,



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therefore, challenged the aforesaid order in WP.(MD) No.10903 of 2025. By an order dated 23.04.2025, this Court ordered as under:-

“4.Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the Deputy Commissioner (ST) (Appeal), Madurai, under Section 107 of the GST Act, 2017, this writ petition is disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal without reference to the period of limitation and dispose of the same in accordance with law, within a period of three months thereafter. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.”

4.Instead of filing an appeal before the appellate authority, the petitioner appears to have met the concerned officer in person and it is informed by the learned counsel for the petitioner that the petitioner was informed that if the petitioner deposits 5% of the disputed tax being the tax payable in terms of Notification No.11/2017, as the petitioner was engaged in transportation of passengers, all recovery proceeding will stand abated.

5.The private arrangement between the petitioner and the Officer is no concern of either the Court or that of the Department. Indeed, the respondent is otherwise entitled to recover the entire tax due as confirmed vide order



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dated 23.08.2024, in view of the failure of the petitioner to challenge the order before the appellate authority in terms of the order dated 23.04.2025 in W.P. (MD) No.10903 of 2025. In fact, the writ petition has to be dismissed even otherwise in terms of the decisions of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited** reported in **2020 SCC Online SC 440**, **Singh Enterprises Vs. Commissioner of C.Ex., Jamshedpur** reported in **2008 (221) E.L.T. 163 (S.C)** and **CCE and Customs Vs.Hongo India (P) Limited** reported in **(2009) 5 SCC 791**.

6.Considering the fact that the order has been passed *ex parte* and since the aforesaid order was passed by this Court on 23.04.2025 in WP.(MD) No. 10903 of 2025, the best relief that can be given to the petitioner is to work out the remedy before they appellate authority in terms of the order passed by this Court in WP.(MD) No.10903 of 2025, dated 23.04.2025, as the said order remains unchallenged and the issue has otherwise attained finality.

7.Since there is a delay, I direct the petitioner to deposit 25% of the disputed tax as a condition precedent for filing an appeal within a period of 30



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days from the date of receipt of a copy of this order before the appellate authority. The learned counsel for the petitioner also makes an endorsement to that effect in the Court bundle, which reads as under:

“The petitioner admits to pay 25% of disputed tax with liberty to file appeal consideration”

8. Accordingly, this Writ Petition stands disposed of, by giving liberty to the petitioner to file an appeal within a period of 30 days as mentioned above, subject to the petitioner making the aforesaid pre-deposit of 25% of the disputed tax within the time stipulated above.

9. In case, the petitioner complies with the above stipulation and files an appeal within the time stipulated above, the appellate authority shall dispose of the appeal on merits and in accordance with law without reference to limitation under Section 107 of the respective GST enactment as expeditiously as possible.

All issues are left open to be canvassed by the petitioner before the appellate authority. Needless to state, the petitioner shall be heard before final orders are passed.



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No costs.

Index : Yes / No
Internet : Yes / No
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