



WP(MD). No.23447 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

Dated : 14/08/2026

CORAM

THE HONOURABLE MR. JUSTICE C.SARAVANAN

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and

WMP(MD)Nos.17449 and 17450 of 2026

Vinsent Textiles,
Rep. by its Proprietor,
Vinsentdaisyrani,
No.65a, Old Kalaiyarkovil Rustha,
Manamadurai,
Sivagangai District.

... Petitioner

Vs

The Deputy State Tax Officer,
O/o. the State Tax Officer,
Paramakudi Assessment Circle,
No.3/103, Thiru Nagar,
Thelichanalloor,
Paramakudi - 623 707.

... Respondent

PRAYER :-

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 73 dated 15.12.2025 having GSTIN No. 33BIMPV8265K1ZF/2021-2022 passed by the respondent



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and quash the same as illegal, erroneous on facts and violative of principles of natural justice consequently directing to consider the matter afresh on merits after providing an opportunity of personal hearing and pass such further or other orders.

For Petitioner : Mr.P.Suresh Kumar

For Respondent : Ms.P.Sudarkodi Nachiar
Government Advocate (Taxes)

ORDER

Ms.P.Sudarkodi Nachiar, learned Government Advocate (Taxes) takes notice for the respondent.

2. This Writ Petition is taken up for final hearing at the time of admission with the consent of the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Assessment Order of the respondent in GSTIN No. 33BIMPV8265K1ZF/2021-2022 dated 15.12.2025, which was preceded by a Show Cause Notice in Form DRC-01A dated 25.07.2024, wherein



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the petitioner was also called upon to appear for personal hearing.

However, the petitioner had not taken advantage of the same and thus, suffered the Impugned Order dated 15.12.2025.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the Impugned Order has already expired. The present Writ Petition has been filed only on 11.08.2026.

5. At this stage, 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.

6. The learned counsel for the petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

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



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7. In view of the above, the impugned order is quashed and 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 (30) days from the date of receipt of a copy of this order.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice dated 25.07.2024 together with requisite documents to substantiate the case by treating the Impugned Order dated 15.12.2025 as an addendum to the Show Cause Notice dated 25.07.2024.

9. 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 (3) months of such reply / pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to



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the deposit of 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11. 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.

12. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

13. This Writ Petition stands disposed of, with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

14.08.2026

sjj
NCC : Yes/No

C.SARAVANAN, J.



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sjj

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