



WEB COPY



W.P.No.19062 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.05.2025

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.19062 of 2025

Mahimalaiyaatru Pirivu A16 Sembodai Vaikkal
and A24 Sakkiyapalam Vaikkal Pasanatharargal Sangam
Rep. By its President
No.114/81-A, Sannathi Street
Valuvoor, Mayiladuthurai District. .. Petitioner

Vs.

The Deputy State Tax Officer – 2 /
Deputy Commercial Tax Officer
Mayiladuthurai Assessment Circle
Mayiladuthurai District. .. Respondent

Prayer: Petition filed under Article 227 of the Constitution of India, to issue a writ of certiorarified mandamus, to call for the records of respondent in GSTIN:33AAJAM6468N1ZX/Year:2019-2020 dated 20.11.2024 under Section 74 of the TNGST Act, 2017 and quash the same and consequently direct the respondent to give an opportunity of personal hearing.

For the Petitioner : Mr.S.P.Harikrishnan
For the Respondent : Mrs.K.Vasanthamala
Government Advocate (CT)

ORDER

Heard both sides.

2. The petitioner suffered an *ex-parte* order under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017. It appears



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that before the impugned order came to be passed, notice was in fact issued by the respondent, but then, it was posted in the additional notices tab in the web-portal maintained by the respondent. The petitioner assessee failed to notice the same. The lapse on the part of the petitioner is condonable.

3. *Mr.S.P.Harikrishnan*, learned counsel appearing for the petitioner, on instructions, would submit that the petitioner is willing to pay 25% of the tax amount on or before 13.06.2025.

4. In that view of the matter, the matter is remitted back to the file of the respondent. The petitioner shall appear before the respondent on 23.06.2025 at 4.00 pm. The petitioner shall place all the relevant documents before the respondent and the respondent will peruse the same and hear the petitioner and pass an order afresh on merits and in accordance with law.

5. On payment of 25% of the demand amount on or before 13.06.2025, the attachment of the petitioner shall stand lifted forthwith by the respondent. Only on that event, the order impugned will be quashed or in otherwise. If the petitioner fails to abide by the undertaking given before this Court, the benefit of the



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present order would stand automatically recalled.

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6. The writ petition, as such, stands allowed. There shall be no order as to costs. Consequently, W.M.P.Nos.21359 and 21362 of 2025 are closed.

22.05.2025

Speaking Order/Non-Speaking Order

Neutral Citation:Yes/No

Index: Yes/No

drm/jeni

To:

1. The Deputy State Tax Officer – 2 /
Deputy Commercial Tax Officer
Mayiladuthurai Assessment Circle
Mayiladuthurai District.



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G.R.SWAMINATHAN, J.

(drm/jeni)

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