

W.P(MD)No.24460 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 10.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.24460 of 2025

and

W.M.P(MD)No.19201 of 2025

TVL.PSK ENTERPRISES,
Represented by its Proprietrix Jothi,
GSTIN: 33CMIP J9695L1Z8,
No.156G/1, Sattur Main Road,
Kovilpatti – 628 501.

... Petitioner

Vs.

The Deputy State Tax Officer (ST) – 2,
Kovilpatti – 1 Assessment Circle,
Ettayapuram Road,
Commercial Taxes Buildings,
Kovilpatti – 628 501.

... 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 on the file of the respondent in GSTIN 33CMIPJ9695L1Z8 /2021-22 dated 9/1/2024 for the for the assessment year 2021-2022 and to quash the same as illegal, arbitrary, wholly



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without jurisdiction and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this Court.

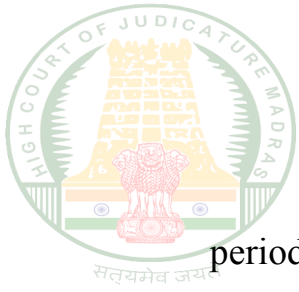
For Petitioner : Mr.N.Sudalai Muthu
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner had suffered an exparte order at the hands of the respondent. The petitioner claims that in view of the cancellation of his registration, he did not access the online portal. That is how the delay has occurred.

3.The petitioner through his counsel states that 25% of the disputed tax amount shall be paid within a period of eight weeks. Upon payment of the said amount, the attachment will stand lifted. The petitioner shall also offered her explanation in the meanwhile. After holding enquiry, final order shall be passed by the respondent within a



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period of eight weeks thereafter. The order impugned in the writ petition will be treated as an addendum to the show cause notice. If the petitioner fails to remit 25% of the disputed tax amount as undertaken above, the benefit of this order will be automatically recalled.

4.This Writ Petition is disposed of accordingly. No costs.
Consequently, connected miscellaneous petition is closed.

10.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

The Deputy State Tax Officer (ST) – 2,
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G.R.SWAMINATHAN, J.

MGA

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