BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.24769 of 2025
and
W.M.P.(MD)No.19470 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),
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 - 33CMIPJ9695L1Z8/2022-23 dated 30.12.2023 for the assessment year 2022-23 and to quash the same as illegal, arbitrary, wholly 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.J.K.Jeyaselan, Government Advocate.

ORDER

Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the respondent. It is an *ex parte* order. The petitioner states that since notice was served only through on-line portal, the petitioner was not aware of the same.

3.The learned Government Advocate submits that in similar matters, reliefs were granted by directing the assessee to deposit 25% of the disputed tax amount.

4.The petitioner states that they will 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. Upon such compliance, the attachment effected on the petitioner's ITC account shall be raised forthwith. The impugned order shall stand quashed. The petitioner shall thereafter reply to the show cause notice within a period of thirty days thereafter. The second respondent shall 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.

5.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

11.09.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:
The Deputy State Tax Officer (ST),
Kovilpatti – 1 Assessment Circle,
Ettayapuram Road,
Commercial Taxes Buildings,
Kovilpatti – 628 501.

G.R.SWAMINATHAN, J.

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