BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.25792 of 2025 AND
W.M.P.(MD)No.20184 of 2025

Tvl.Elshaddai Network Solutions,
Rep. by its Proprietor B.Jaison Selvakumar,
1/59, A.Y Compound,
Melganapuram-628 210,
Tuticorin District. ... Petitioner

Vs.

The State Tax Officer,
Thiruchendur Assessment Circle,
Tuticorin District. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for records pertaining to the impugned order passed by the respondent vide order in GSTIN:33AYOPJ5426F1ZG/2020-21 dated 20.02.2025 and quash the same as it is illegal without jurisdiction and in gross violation of principles of natural justice and further direct the respondent to redo the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader.

* * *

ORDER

Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the second 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 Additional Government Pleader submits that in similar matters, reliefs were granted by directing the assessee to deposit 25% of the disputed income tax amount.

4. In normal circumstances, such orders are set aside on condition that the assessee pays 25% of the disputed tax amount. But in this case, the petitioner had already paid 29% of the disputed tax amount. Therefore, the order impugned in the writ petition is set

aside without putting the petitioner on terms. The attachment effected on the petitioner's ITC account shall be raised forthwith. 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.

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

24.09.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

PMU

To:

The State Tax Officer,
Thiruchendur Assessment Circle,
Tuticorin District.

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No.25792 of 2025

24.09.2025