**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED : 15.09.2025

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

W.P(MD)No.25232 of 2025
and
W.M.P.(MD)No.19781 of 2025

Tvl.LINGESWARI EXPORTS,
Represented by its Proprietrix,
S.Lingeswari,
GSTIN 33ALMPL4224C1ZI,
4/79, Pottal Vilaku Junction,
Terku Surankudi,
Kanniyakumari – 629 501. ... Petitioner

Vs.

The State Tax Officer,
Nagercoil (Rural) Assessment Circle,
Commercial Taxes Buildings,
Nagercoil. ... 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 33ALMPL4224C1ZI/20221-22 dated 07.11.2024 passed by the Respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh by following the Circular No.193/05/2023-GST (F.No.CBIC- / 20001/5/2023-GSTI, dated 17.07.2023.

For Petitioner : Mr.N.Sudalai Muthu

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

**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 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.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.

**15.09.2025**

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

The State Tax Officer,
Nagercoil (Rural) Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.

**G.R.SWAMINATHAN, J.**

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**W.P(MD)No.25232 of 2025**

**15.09.2025**
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