



W.P(MD)No.26803 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 25.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.26803 of 2025

and

W.M.P(MD)No.20790 of 2025

Tvl.Rajeswari Thermoplast,
Represented by its Proprietor
E.Asha,
No.183/9-B, Palayamkottai Road,
Tuticorin – 628 008.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Tuticorin III Assessment Circle,
Tuticorin.

... 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 pertaining to the impugned order passed by the respondent vide his order in GSTIN No.33ACYP5529Q1ZX/2018-19 dated 12-04-2024 and consequential rectification order passed by the respondent in his Reference No. ZD331124133407T dated 18-11-2024 and quash the same as it is illegal, without jurisdiction and in gross



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violation of Principles of Natural Justice and further direct the respondent to re-do 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.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.



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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 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.

25.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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G.R.SWAMINATHAN, J.

MGA

To

The Assistant Commissioner (ST),
Tuticorin III Assessment Circle,
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