



W.P(MD)No.28324 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28324 of 2025

and

W.M.P.(MD)No.22020 of 2025

Tvl.Annai Tiles,
Rep. by its Proprietor R.Saravanakumar
4/241-2, Ambasamudram Main Road,
Melakuniyoor,
Tirunelveli District-627 417.

... Petitioner

Vs.

The Deputy State Tax Officer-II,
Ambasamudram Assessment Circle,
Tirunelveli District.

... 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 records pertaining to the impugned order passed by the respondent vide his order in GSTIN. 33BMVPS1088Q1ZY/2017-2018 dated 22.11.2023 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 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



WEB COPY



W.P(MD)No.28324 of 2025

For Respondents : Mr.J.K.Jeyaseelan
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 respondent shall provide an opportunity of personal hearing to the petitioner and pass final



W.P(MD)No.28324 of 2025

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.

13.10.2025

Index : Yes / No
Internet : Yes/ No
rmi

To

The Deputy State Tax Officer-II,
Ambasamudram Assessment Circle,
Tirunelveli District.



WEB COPY



W.P(MD)No.28324 of 2025

G.R.SWAMINATHAN, J.

rmi

W.P(MD)No.28324 of 2025

13.10.2025