



W.P(MD)No.28632 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 14.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28632 of 2025

and

W.M.P.(MD)Nos.22226 and 22227 of 2025

Tvl. Cognax Automation Private Limited,
Represented by its Director,
Basheer Ahmed Heera Jan,
No.1/27-27, Crescent Plaza,
Harbour Express Road,
Thermal Nagar Post,
Tuticorin – 628 006.

... Petitioner

Vs.

The Deputy State Tax Officer – 2,
Tuticorin II Assessment Circle,
North Beach Road,
Ground Floor, New Annexure Building,
Tuticorin – 628 001.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned order on the file of the respondent having reference No.ZD330225220136Z dated 21.02.2025 for the assessment year 2020-21 and quash the same as illegal and devoid of merits and consequently remand back the matter for fresh adjudication



W.P(MD)No.28632 of 2025

after providing an opportunity to the petitioner to submit explanation and supporting documents.

For Petitioner : Mr.T.Suresh

For Respondent : Mr.R.Sureshkumar,
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 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



W.P(MD)No.28632 of 2025

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 petitions are closed.

14.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
ias



W.P(MD)No.28632 of 2025

To:
WEB COPY

The Deputy State Tax Officer – 2,
Tuticorin II Assessment Circle,
North Beach Road,
Ground Floor, New Annexure Building,
Tuticorin – 628 001.



WEB COPY



W.P(MD)No.28632 of 2025



WEB COPY



W.P(MD)No.28632 of 2025

G.R.SWAMINATHAN, J.

ias

W.P(MD)No.28632 of 2025

14.10.2025