BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29616 of 2025
and
W.M.P.(MD)No.22914 of 2025

Tvl.JBR Traders,
Represented by its Proprietor M.Rajkumar,
GSTIN 33BWPR1608F1Z1,
1/23, Mariamman Kovil Street,
Kulasekaranallur, Ramasamy Nagar Post,
Virudhunagar-626 105. ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Aruppukottai Assessment Circle,
Commercial Taxes Buildings,
Aruppukottai. ... 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 - 33BJWPR1608F1Z1/2023-24 dated 11.12.2024 and consequential proceedings issued vide proceedings in Reference No. ZD330525330079I Date 29/05/2025 rejecting the petitioners Rectification application under section 74 of TNGST Act 2017 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh by considering the records and representation filed by the petitioner.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : MrR.Suresh Kumar
Additional 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 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.

22.10.2025

Index : Yes / No
Internet : Yes/ No
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To

The Assistant Commissioner (ST) (FAC),
Aruppukottai Assessment Circle,
Commercial Taxes Buildings,
Aruppukottai.

G.R.SWAMINATHAN, J.

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W.P(MD)No.29616 of 2025

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