BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 31.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31049 of 2025
and
W.M.P.(MD)No.24262 of 2025

Tvl.Chinnasami Builders,
Represented by its Proprietor P.Radhakrishnan,
GSTIN33BAKPP0828G2ZR,
1/95, Ambalakkara Street, Pugal,
Sillathur,
Thanjavur-614 902. ... Petitioner

Vs.

The State Tax Officer,
Thanjavur-1 Assessment Circle,
Commercial Taxes Buildings,
Thanjavur. ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33BAKPP0828G2ZR /2018-19, dated 26.04.2024 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal , arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner :Mr.N.Sudalai Muthu

For Respondent :Mr.R.Sureshkumar
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. On payment of the 25% disputed tax amount, the attachment made on the writ petitioner's bank account shall be lifted immediately thereafter.

5.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

31.10.2025

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

The State Tax Officer,
Thanjavur-1 Assessment Circle,
Commercial Taxes Buildings,
Thanjavur.

G.R.SWAMINATHAN, J

rmi

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