BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34157 of 2025
and
W.M.P(MD)No.26987 of 2025

Karthick Agencies,
Represented by its Proprietor
K.Karthick,
No.12(B), Santhai Pettai Road,
Ponnamaravathy,
Pudukkottai. ... Petitioner

Vs.

The State Tax Officer,
Pudukkottai 3 Assessment Circle,
Pudukkottai District. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records of the respondent in TIN:33654122525/2011-12 dated 19.08.2025 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.A.Chandra Sekaran

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner suffered an adverse assessment order. The petitioner preferred an appeal before the appellate authority. Aggrieved by the same, the State of Tamil Nadu filed STA.No.537 of 2019 before the Sales Tax Appellate Tribunal. The Tribunal allowed the appeal and remanded the matter to the file of the assessing officer to pass an order in accordance with law. This order was passed by the Tribunal on 24.04.2025. Pursuant thereto, the assessing officer issued notice on 04.07.2025 calling upon the assessee to produce documents. The assessee vide letter dated 20.07.2025 sought one month time to produce documents. Instead of granting such time, the impugned order came to be passed.

3.The learned counsel appearing for the petitioner states that even though 10% of the disputed tax amount had already been paid, the petitioner would make further payment of 10% of the disputed tax amount. This shall be done by the petitioner within a period of four weeks from the date of receipt of a copy of this order. When a request for time to produce documents is made, that request should be disposed of independently before passing any final order. In this case, such an approach was not adopted. The petitioner's request was rejected while passing the impugned order itself. This approach cannot be said to be correct. The learned counsel further states that the petitioner is ready with all the relevant documents. He shall produce them on the next hearing date that may be fixed by the respondent.

4.In this view of the matter, the impugned order is set aside. The matter is remitted to the file of the respondent to pass an order afresh on merits and in accordance with law.

5.This Writ Petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

28.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

The State Tax Officer,
Pudukkottai 3 Assessment Circle,
Pudukkottai District.

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.34157 of 2025

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