



W.P(MD)No.33154 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 19.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33154 of 2025

and

W.M.P(MD)No.26166 of 2025

Tvl.K.Sivasubramaniam,
Contractor,
GSTIN 33BEIPS8902J1Z5,
2, Jannath Complex,
Viralimalai Main Road,
Illuppur,
Pudukkottai District – 622 102.

... Petitioner

Vs.

The Deputy State Tax Officer – II,
Pudukkottai – III Assessment Circle,
Commercial Taxes Department,
Pudukkottai,
Tamil Nadu.

... 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 GSTIN33BEIPS8902J1Z5 /2022-23 Dated 11.06.2025 for the assessment



W.P(MD)No.33154 of 2025

year 2022-23 under section 74 of the TNGST Act and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu
For Respondent : Mr.J.K.Jeyaselan
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.



W.P(MD)No.33154 of 2025

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.

19.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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3/4



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W.P(MD)No.33154 of 2025

G.R.SWAMINATHAN, J.

MGA

To

The Deputy State Tax Officer – II,
Pudukkottai – III Assessment Circle,
Commercial Taxes Department,
Pudukkottai,
Tamil Nadu.

W.P(MD)No.33154 of 2025

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