BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.34071 of 2025 AND
W.M.P.(MD)No.26900 of 2025

Tvl.CAPE Infrastructure (P) Ltd.,
Rep. by its Director R.Rajakumar,
GSTIN 33AADCC2632G1Z6,
9/3, Jawahar Street,
Ramavarmapuram,
Nagercoil – 629 001. ... Petitioner

Vs.

The State Tax Officer,
Nagercoil Rural Assessment Circle,
Commercial Taxes Buildings,
Nagercoil. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records on the file of the respondent in GSTIN 33AADCC2632G1Z6/2022-2023 dated 16.03.2024 passed by the respondent under Section 74 of TNGST Act 2017 and to quash the same as cryptic, clear duplication, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of personal hearing.

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. Even before commencing the arguments, the petitioner's counsel states that the petitioner undertakes to pay a sum of Rs.10 Lakhs towards the impugned demand within a period of four weeks from the date of receipt of a copy of this order.

4. The writ petitioner had already paid 25% of the disputed tax amount pursuant to the order dated 03.09.2024 made in W.P.(MD)No.20789 of 2024. The said amount can very well be

adjusted towards the impugned demand dated 16.03.2024.

5. 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 abide by the undertaking given before this Court 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.

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

25.11.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

PMU

G.R.SWAMINATHAN,J.

PMU

To:

The State Tax Officer,
Nagercoil Rural Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.

W.P.(MD)No.34071 of 2025

25.11.2025