



WEB COPY



1

W.P.(MD)NO.34687 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.34687 of 2025 AND
W.M.P.(MD)No.27410 of 2025

Tvl.J.M.J.Plastics,
Rep. by its Proprietor C.Starlin,
GSTIN 33CVDPS7028A1ZU,
101-1, Othaveedu, Masthanpatti,
Vandiyur, Madurai – 625 020. ... Petitioner

Vs.

The State Tax Officer(FAC) (ST),
Madurai Rural East Assessment Circle,
Commercial Taxes Buildings,
Madurai – 625 020. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN: 33CVDPS7028A1ZU/2021-21 dated 17.02.2025 for the assessment year 2020-21 passed by the respondent under Section 73 of TNGST Act 2017 and to quash the same as crptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh.



For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.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 Government Advocate 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 from the date of receipt of a copy of this order. 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.

28.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU

To:

The State Tax Officer(FAC) (ST),
Madurai Rural East Assessment Circle,
Commercial Taxes Buildings,
Madurai – 625 020.



WEB COPY



4

W.P.(MD)NO.34687 OF 2025

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No.34687 of 2025

28.11.2025