BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.12.2025

CORAM

**THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD) Nos.35321 & 35322 of 2025**
and
**W.M.P.(MD) Nos.28012 & 28016 of 2025**

Tvl.Fancy Agency,
Represented by its Proprietor
M.Mohammed Ayub,
GSTIN 33AJZPA7731Q2ZG,
467, Bazar Street,
Virudhunagar - 626 001. ... Petitioner in both W.Ps.

Vs.

The Deputy State Tax Officer-I,
Virudhunagar - 1 Assessment Circle,
Commercial Taxes Buildings,
Virudhunagar. ... Respondent in both W.Ps.

COMMON PRAYER : Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the orders in GSTIN : 33AJZPA7731Q2ZG/2021-22 dated 09.04.2025 for the Assessment Year 2021-2022 and GSTIN : 33AJZPA7731Q2ZG/2021-22 dated 29.07.2025 for the Assessment Year 2021-2022 passed by the respondent under Section 74 of the TNGST Act, 2017 and to quash the same as cryptic, non-application of mind, illegal, arbitrary, wholly without jurisdiction and direct the respondent to proceed afresh, if at all required, only under Section 73 of the TNGST Act, after affording due opportunity of personal hearing to the petitioner.

For Petitioner
in both W.Ps. : Mr.N.Sudalai Muthu

For Respondent
in both W.Ps. : Mr.R.Suresh Kumar
Additional Government Pleader

**COMMON ORDER**

Both these Writ Petitions have been filed challenging the impugned Assessment Orders dated 09.04.2025 and 29.07.2025 passed by the respondent for the Assessment Year 2021-2022.

2. The learned counsel for the petitioner submits that for the single Assessment Year 2021-2022, two show-cause notices were issued. He fairly submits that the two notices are entirely different and therefore, the petitioner is challenging them on that ground and has filed these Writ Petitions.

3. As far as W.P.(MD) No.35321 of 2025 is concerned, the learned counsel for the petitioner submits that they filed a reply but were not in a

position to file an appeal in time, since no physical copy was communicated and it was only uploaded on the web portal. He further submits that out of the tax amount in the impugned order dated 09.04.2025, 50% of the tax amount, i.e., SGST, has already been paid; that once the recovery is made in respect of SGST, the appeal is going to be filed only against CGST; that even if the challenge is made in respect of SGST, the request for pre-deposit is limited only to the amount in dispute and not yet paid, i.e., 10% of CGST; and that even if this Court is inclined to grant an opportunity to file the appeal, the petitioner is willing to pay an additional 5% of the disputed tax amount over and above the 10% pre-deposit of the disputed tax.

4. As far as W.P.(MD) No.35322 of 2025 is concerned, the learned counsel for the petitioner submits that since there were show cause notices and other orders pertaining to the same Assessment Year 2021-2022 and since the petitioner had already filed a reply to the first show cause notice, he inadvertently failed to notice the second show cause notice and therefore, the respondent passed the *exparte* order. However, he fairly undertook to deposit 25% of the disputed tax.

5. The learned Additional Government Pleader appearing for the respondent submits that in the event of deposit of the disputed tax in both cases as undertaken by the learned counsel for the petitioner, this Court may consider the petitioner's request.

6. As far as W.P.(MD) No.35321 of 2025 is concerned, this Court is of the view that since no physical copy of the order has been issued and the order was uploaded in the appeal and since the respondent had already recovered 50% of the tax, in the interest of justice, it would be just and proper to grant liberty to the petitioner to file an appeal for fair adjudication subject to the petitioner depositing an additional 5% of the disputed tax amount over and above the statutory pre-deposit of 10% of the disputed tax, if any, already paid, within a period of two weeks from the date of receipt of a copy of this order.

7. As far as W.P.(MD) No.35322 of 2025 is concerned, this Court is of the view that the reason for not filing the reply, namely, that the petitioner failed to notice the second Show Cause Notice, since two show cause notices were issued for the same Assessment Year, which caused confusion, appears to be genuine. It cannot therefore be treated as an

attempt to circumvent the process. The petitioner is entitled to a fair opportunity to file a reply and have the matter adjudicated after affording him due opportunity. Being so, this Court is inclined to set aside the impugned order dated 29.07.2025. Accordingly, the impugned order dated 29.07.2025 is set aside subject to the petitioner depositing 25% of the disputed tax within a period of three weeks from the date of receipt of a copy of this order, as agreed. After payment of such deposit, the petitioner shall be at liberty to file a reply along with the necessary documents, if any, within two weeks thereafter. Upon receipt of the reply, the respondent shall provide sufficient opportunity of hearing to the petitioner by way of RPAD and with 14 clear days' notice and thereafter pass appropriate orders in accordance with law.

8. With the above observations and directions, these Writ Petitions are disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

10.12.2025

JEN
Index : Yes / No
Neutral Citation : Yes / No
To
The Deputy State Tax Officer-I, Virudhunagar - 1 Assessment Circle,
Commercial Taxes Buildings, Virudhunagar.

**KRISHNAN RAMASAMY, J.**

JEN

W.P.(MD) Nos.35321 & 35322 of 2025

10.12.2025