



WEB COPY

WP No. 19349 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-05-2026

CORAM

THE HON'BLE MRS.JUSTICE L.VICTORIA GOWRI

WP No. 19349 of 2026 &

WMP.Nos.20619 & 20622 of 2026

Govindaraj Enterprises
Represented by its Proprietor,
1/99, Kalaingar Karunanithi Street, Karasangal,
Padappai,
Kancheepuram-601 301

..Petitioner(s)

Vs

The Deputy State Tax Officer(st)
Oragadam Assessment Circle,
4/109, 3rd Floor, Varadarajapuram,
Nazarathpet,
Chennai-600 123

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of Constitution of India to call for the entire records connected with impugned order of the Respondent and his proceedings in Ref. No.ZD331125260577E in GSTIN-33BLFPG0122A1Z8 dated 14.11.2025 and quash the same.

For Petitioner(s): Mr. A.Arun

For Respondent(s): Mrs.P.Selvi, Government Advocate



ORDER

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Challenging the impugned Order passed in GSTIN/ 33BLFPG0122A1Z8 dated 14.11.2025 by the respondent under the TNGST Act 2017, the present Writ Petition has been filed.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate appearing for the respondent.

3. The learned counsel appearing for the petitioner submitted that the impugned Order has been passed for the assessment year 2021-2022 and it is an ex parte order without giving an opportunity of hearing to the petitioner. The learned counsel appearing for the petitioner would further submit that he had already deposited 25% of the tax liability and that he is ready to deposit 25% of the disputed tax liability within a period of one month from the date of receipt of a copy of this Order and he had also made an endorsement to that effect.

4. The learned Government Advocate brought to the attention of this Court that the petitioner failed to avail opportunities given to the petitioner by way of show cause notice dated 26.08.2025 and reminders dated 30.09.2025,



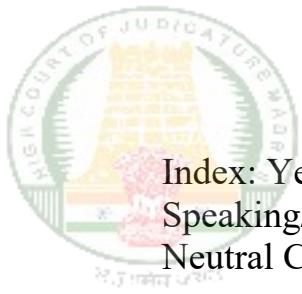
16.10.2025 and 28.10.2025, and only after that the impugned Order came to be passed on 14.11.2025 and hence, submit that the impugned Order requires no interference. He would further submit that amount already deposited by the petitioner is subject to verification by the respondent.

5. In view of the above submissions, the impugned Order is set aside and the case is remitted back to the respondent subject to the petitioner depositing 25% of the disputed tax liability within a period of one month from the date of receipt of a copy of the Order. On such deposit, the second respondent shall consider the matter afresh and dispose of the same within a period of two months by giving notice to the petitioner.

6. In case the Petitioner fails to comply with any of the stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

7. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

13-05-2026



Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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vrc

To

The Deputy State Tax Officer(st)
Oragadam Assessment Circle,
4/109, 3rd Floor, Varadarajapuram,
Nazarathpet,
Chennai-600 123



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L.VICTORIA GOWRI, J.

VRC

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