IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-05-2026

CORAM

THE HONOURABLE MRS.JUSTICE L.VICTORIA GOWRI

WP No. 19451 of 2026
and W.M.P.Nos.20737 & 20739 of 2026

1. MRS.R.Meenanbigai Proprietor of Meenambigai Store
No.168, NA, Nehru Street,Tindivanam, Villupuram -604 001

Petitioner(s)

Vs

1. State Tax Officer, Tindivanam
Assessment Circle
2nd Floor, 136, Nehru Street,
Commercial Tax Office, Tindivanam.

Respondent(s)

PRAYER

calling for the records relating to the order dated 19.12.2025 bearing reference no. ZD3312253104321 in DRC 07 issued by the Respondent in respect of GSTIN 33BEPPM3274JIZ5 / 2021-22, and quash the same as illegal, arbitrary, contrary to material facts and in violation of the principles of natural justice and pass any further orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): Mr.Raghunandan Sriram
for Mr.Adithya Reddy

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

ORDER

Challenging the impugned order dated 19.12.2025 bearing Ref.No.ZD3312253104321, this writ petition has been filed.

2.This writ petition is disposed of at the admission stage itself by the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent.

3.The learned counsel for the petitioner submitted that the impugned order has been passed for the assessment year 2022-2023 and it is an *exparte* order without giving an opportunity of hearing to the petitioner.

4.The learned Government Advocate submitted that though the impugned order is an *exparte* order, the petitioner would have drawn attention of this Court to the fact that the petitioner failed to avail the opportunities given to the petitioner by way of notices dated 06.12.2025, 15.12.2025 and 17.12.2025 and thereafter only the impugned order came to be passed on 19.12.2025 and hence, the same requires no interference.

5.The learned counsel for the petitioner submitted that the petitioner has already deposited entire disputed tax liability amount.

6.In view of the above, the impugned order dated 19.12.2025 is set aside and the case is remitted back to the file of the respondent. The respondent shall verify if the petitioner has already deposited entire disputed tax liability amount.

If the petitioner has already deposited entire disputed tax liability amount, the respondent shall consider the matter afresh and dispose of the same within a period of two (2) months after giving notice to petitioner.

7.If the petitioner has not deposited entire disputed tax liability amount as stated above, the petitioner is directed to deposit 25% of the disputed tax liability amount within a period of one (1) week from the date of receipt of a copy of this order. 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.

8.In the result, this Writ Petition is disposed of with the above directions. Consequently, the connected miscellaneous petitions are closed. No costs.

13-05-2026

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

1.State Tax Officer, Tindivanam Assessment Circle
2nd Floor, 136, Nehru Street, Commercial Tax Office, Tindivanam.

L.VICTORIA GOWRI J.

krk

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