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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44075 of 2026
and W.M.P.Nos.49433 & 49436 of 2026

CNR: {HCMA012454952026}

TDS Uzhavan agencies
Represented by its Proprietor Kuppusamy
Thangarasu
5/392 Kattukottai Mennachipalayam Kondalam PO
P.Velur TK
Namakkal 637208.

..Petitioner(s)

Vs

The Assistant Commissioner
Namakkal (Rural) Assessment Circle
Integrated Commercial Taxes Building First Floor
Opposite to BSNL Mohanur Road Namakkal
637001.

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the impugned order of the Respondent passed in GSTIN 33AKHPT2740F1ZA /2020-21 dated 19-02-2025 and consequential order dated 29-10-2025 passed in DRC-08 with reference No. ZD3310253267997 and quash the same.

For Petitioner(s): Ms.Deepika N

For Respondent(s): Mr.I.Dinesh,
Additional Government Pleader (T)

ORDER

The present Writ Petition has been filed challenging the assessment order

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dated 19.02.2025 and consequential rectification order dated 29.10.2025 passed by the respondent.

2. The learned counsel for the petitioner submits that although the petitioner filed a detailed reply to the show cause notice, the same was not properly considered by the respondent.

3. In response, the learned Government Advocate (Taxes) appearing for the respondent submits that the impugned orders were passed only after duly considering the reply filed by the petitioner. He further submits that if the petitioner is aggrieved by the said orders, the proper course of action is to file a statutory appeal before the Appellate Authority, and not to invoke the writ jurisdiction of this Court.

4. In view of the above, the learned counsel for the petitioner seeks leave of this Court to file a statutory appeal. She further submits that the petitioner is ready and willing to pay an additional 5% of the disputed tax amount over and above the statutory pre-deposit of 10%, which required for filing the appeal. She has also made an endorsement that effect in the case bundle.

5. Considering the facts and circumstances of the case and the submissions made on either side, this Court is of the view that the impugned

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assessment order was passed only after considering the reply filed by the petitioner. Consequently, this Court is not inclined to entertain this Writ Petition and the same is dismissed. However, taking note of the fact that the petitioner is willing to file an appeal, this Writ Petition is dismissed with a liberty to the petitioner to file an appeal before the appellate authority, subject to the condition that the petitioner pays an additional 5% of the disputed tax amount over and above the mandatory statutory pre-deposit of 10%, within a period of two (2) weeks from the date of receipt of a copy of this order. Upon fulfillment of this condition, the Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing a sufficient opportunity of being heard to the petitioner, as expeditiously as possible. No costs. W.M.P.No.49433 of 2026 filed to dispense with the production of original impugned order, is allowed. Consequently, W.M.P.No.49436 of 2026 stands closed.

29-10-2026

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

VM

To:

The Assistant Commissioner
Namakkal (Rural) Assessment Circle
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637001

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KRISHNAN RAMASAMY, J.

VM

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