IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.318 of 2026
and
W.M.P.Nos.373 and 374 of 2026

M/s.TVR Coach Builders,
Rep by its authorized Signatory
Mr.Prasanna Venkatesh,
No.162/15, Thanthonimalai,
Karur – 639 005. ... Petitioner

Vs.

The State Tax Officer,
Adjudication and Legal Office of the Joint Commissioner (ST),
Intelligence, Commercial Taxes Building,
No.1, Brough Road, Erode – 638 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order dated 17.11.2025 in GSTIN:33AAEPR0924N1ZL/2018-19 on the file of the Respondent herein and to quash the same and consequently direct the Respondent herein and to quash the same and consequently direct the Respondent herein to consider the Petitioner's Representation dated 18.11.2025.

For Petitioner : Mr.A.M.Sheik Mohammed Rafiq

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

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 for the Respondent.

3. This is the second round of litigation before this Court. In this Writ Petition, the Petitioner has challenged the impugned Order dated 17.11.2025. Earlier, the Petitioner had challenged the Assessment orders dated 29.02.2024 and 09.03.2024. The Petitioner had successfully challenged the same in W.P.No.37450 of 2024 which came to be disposed of on 09.12.2024, whereby, the following directions were issued:

> *"9. Considering the submissions made by the learned counsel on both sides, the impugned assessment orders dated 29.02.2024 and 09.03.2024 respectively are hereby set aside and this Court is inclined to pass the following orders:*

a) The Petitioner shall deposit a sum of Rs.25,00,000/- (Rupees Twenty Five Lakhs only), apart from the amount i.e., Rs.11,36,408/- already paid by the Petitioner on 29.05.2024, within a period of three weeks from the date of receipt of a copy of this order.

b) On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four weeks from the date of receipt of a copy of this order along with supporting documents/material.

c) If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the Petitioner.

d) If the above deposit is not paid or objections are not filed within the stipulated period, i.e., three weeks and four weeks respectively from the date of receipt of a copy of this order, the impugned orders of assessment shall stand revived.”

4. Pursuant to the aforesaid directions, the Petitioner has also pre-deposited the amount on 03.01.2025. The Petitioner has failed to file the objections and has thus, suffered the impugned order.

5. The reasons forthcoming from the Petitioner for not filing the objections in the affidavit reads as under:

“*6.I humbly further states that in compliance of the order of the Hon’ble Madras High Court with regard to filing objections within 4 weeks which was not complied by me since my father Mr.Vaithiyalingam Ramamoorthi was the proprietor of M/s.TVR Coach Builders after his demise only, I had stepped into his business, moreover I was trying* *to recover and in search of certain documents to support my objections for assessment order which I was not known to me previously since my father was taking care of the above said business related issues.*

7.I respectfully further submit that due to the above said reason I was not able to file the objections to the assessment order within stipulated time. Furthermore, I had sent representation to the Respondent on 18.11.2025 seeking extension of time for filing objection for the assessment order. Eventually, the Respondent had passed the impugned order dated 17.11.2025. Therefore, the Impugned Order dated 17.11.2025 is improper, illegal, and opposed to the established legal principles and deserved to be Quashed."

6. The explanation given by the Petitioner is reasonable. Therefore, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits within a period of six weeks from the date of receipt of a copy of this order.

7. It is open for the Petitioner to file the objections, if any, within a period of one week from the date of receipt of a copy of this order.

8. Needless to state, the Petitioner is directed to co-operate with the Respondent.

9. In case the Petitioner fails to co-operate with the Respondent or fails to file the objection within the time stipulated above, 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.

10. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

19.01.2026

Neutral Citation: Yes / No
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To:

The State Tax Officer,
Adjudication and Legal Office of the Joint Commissioner (ST),
Intelligence, Commercial Taxes Building,
No.1, Brough Road, Erode – 638 001.

C.SARAVANAN, J.

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