



W.P.(MD) No.713 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.01.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.713 of 2026

and

W.M.P.(MD).Nos.585 & 586 of 2026

TVL Rajavalli Contractor,
Represented by its Proprietor,
V.Rajavalli

... Petitioner

Vs

The State Tax Officer,
O/o. The State Tax Officer,
Karaikudi Assessment Circle,
No.5, Alamelu Illam Aruna Nagar,
Ind Street, Karaikudi,
Sivagangai District.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order passed by the respondent vide Reference No.GSTIN : 33ATBPR1742A1ZA/2023-24, dated 04.10.2024 quash the same as illegal and arbitrary and consequently remand the matter back to the respondent with a direction to pass fresh orders after affording a reasonable opportunity to the petitioner to file objections along with supporting documents.



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For Petitioner : Mr.M.Iniyavan

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

This Writ Petition has been filed challenging the impugned order passed by the respondent vide Reference No.GSTIN: 33ATBPR1742A1ZA/2023-24, dated 04.10.2024 and consequently to remand the matter back to the respondent with a direction to pass fresh orders after affording a reasonable opportunity to the petitioner to file objections along with supporting documents.

2. The learned counsel appearing for the petitioner would submit that the petitioner approached the respondent requesting him to consider his requisition letter dated 22.09.2024 and to afford a personal hearing. However, without providing any opportunity to the petitioner and without considering his request, the respondent passed the impugned order dated 04.10.2024 demanding tax along with interest and penalty to the tune of Rs.41,86,462/-. Hence, the present Writ Petition has been filed.



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3. The learned Additional Government Pleader appearing for the respondent would submit that the impugned order has been passed strictly in accordance with law and after taking into consideration the materials available on record. It is further submitted that the petitioner has an effective and alternative statutory remedy of filing an appeal before the appellate authority, and therefore, the present Writ Petition is not maintainable. Hence, he prayed for dismissal of the Writ Petition.

4. Considering the submissions made by the learned Additional Government Pleader appearing for the respondent and taking note of the availability of an alternative remedy, this Court is inclined to dismiss this Writ Petition. However, liberty is granted to the petitioner to file an appeal before the appellate authority within a period of two weeks from the date of receipt of a copy of this order, and on such appeal being filed, the appellate authority shall consider the same on merits and in accordance with law, if it is otherwise in order. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

09.01.2026

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG



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KRISHNAN RAMASAMY, J.

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