BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 04.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2858 of 2026
and
W.M.P.(MD).No.2363 of 2026

TVL. Oscar Fabrics,
Represented by its Partner,
Nitesh Rajkumar ... Petitioner

Vs

The State Tax Officer,
Intelligence Inspection II,
Madurai. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide Case ID No/GSTIN 33AAGFO6268A1ZH/April 2024-December 2024 dated 11.04.2025 and summary order reference number ZD330425100849F dated 11.04.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2024-25.

For Petitioner : Mr.Raja.Karthikeyan

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

O R D E R

This writ petition has been filed challenging the impugned assessment order dated 11.04.2025.

2. The learned counsel appearing for the petitioner would submit that, in the present case, after receipt of the notice, a personal hearing was afforded to the petitioner on 02.04.2025. At that time, the petitioner sought time to file documents in support of the reply. However, without affording any further opportunity, the impugned assessment order came to be passed on 11.04.2025. He would further submit that the impugned order has been passed in violation of the principles of natural justice. He would also submit that the petitioner is willing to pay 5% of the disputed tax amount over the above the statutory pre-deposit while filing the appeal and therefore prays that this Court may pass appropriate orders.

3. Per contra, the learned Additional Government Pleader appearing for the respondent would submit that the petitioner cannot contend that no notice was served, especially when the petitioner had acted upon the notice and appeared for the personal hearing. He would

further submit that the statutory requirement of pre-deposit of 10% is mandatory for filing an appeal.

4. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and perused the materials available on record.

5. In the case on hand, the learned counsel for the petitioner submitted that the petitioner is now willing to file an appeal against the impugned assessment order dated 11.04.2025 passed by the respondent. He has restricted the relief sought in this writ petition and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order, which would sufficiently meet the ends of justice.

6. It was further submitted that the petitioner is willing to pay 5% of the disputed tax amount to the respondent, in addition to the statutory pre-deposit. Therefore, though this writ petition has been filed challenging the impugned order dated 11.04.2025 considering the submissions made on behalf of the petitioner, this Court is inclined to

dispose of the present writ petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

7. Accordingly, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

8. While disposing of this writ petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority within a period of four weeks from the date of receipt of a copy of this order, subject to the payment of 5% of the disputed tax amount over and above the statutory pre-deposit, to the respondent, as agreed by the petitioner. Upon such payment, the Appellate Authority shall consider the appeal, if it is otherwise in order, on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without insisting upon limitation.

04.02.2026

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

To
The State Tax Officer,
Intelligence Inspection II,
Madurai.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.2858 of 2026

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