



W.P.(MD)No.2270 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.01.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2270 of 2026
& W.M.P(MD)No.1784 of 2026

Tvl.New Galaxy Sports
Represented by its Sole Proprietor R.Anitha
130 DA 2, Galaxy Complex
Katcherry Road, Virudhunagar
Tamilnadu - 626 001.

... Petitioner

Vs.

The State Tax Officer
Tamilnadu Commercial Taxes Department
Virudhunagar -1, Assessment Circle
Commercial Tax Building, Madurai Road
Virudhunagar - 626 001.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned order in GSTIN. 33AWYPA8322M1Z3/2021-22 dated 04.02.2025 under TNGST Act, 2017 passed by the respondent and quash the same as illegal.

For Petitioner : Mr.V.Sasi Kumar

For Respondent : Mr.R.Suresh Kumar, AGP



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ORDER

This writ petition has been filed challenging the impugned order dated 04.02.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, after the receipt of show cause notice dated 06.12.2024, a communication dated 23.01.2025 was sent by the petitioner requesting the respondent for extension of time for payment of tax amount of Rs.3,32,779/-. The said amount was duly paid by the petitioner. In spite of the same, the impugned order came to be passed by the respondent. Hence, this writ petition.



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5. Now, the petitioner is raising issue on the aspect of interest and penalty imposed by the respondent vide the impugned order. Further, he undertook to pay a sum of Rs.50,000/- to the respondent. Hence, he requests this Court to grant one more opportunity to the petitioner to establish his case before the respondent.

6. In reply, the learned Additional Government Pleader appearing for the respondent had fairly accepts the submissions made by the petitioner and requests this Court to pass appropriate orders.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and also perused the entire materials available on record.

8. In the case on hand, admittedly, the petitioner paid the entire disputed tax amount of a sum of Rs.3,32,779/- subsequent to the issuance of show cause notice dated 06.12.2024. Now, the impugned order dated 04.02.2025 came to be passed imposing interest and penalty,



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for which, no opportunity was provided to the petitioner for filing his reply and establish his case before the respondent.

9. Further, now, the petitioner undertook to pay a sum of Rs.50,000/- to the respondent. In such view of the matter and in the interest of justice, this Court is inclined to set aside the impugned order passed by the respondent. Accordingly, this Court passes the following orders:-

(i) The impugned order dated 04.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay a sum of Rs.50,000/- to the respondent within a period of two weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and



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issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

30.01.2026

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

To

The State Tax Officer
Tamilnadu Commercial Taxes Department
Virudhunagar -1, Assessment Circle
Commercial Tax Building, Madurai Road
Virudhunagar - 626 001.



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KRISHNAN RAMASAMY.J.,

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