BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 13.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3963 of 2026
and
W.M.P.(MD).No.3262 of 2026

Tvl.Koodeeswaran Jewellers,
Represented by its Partner,
M.Balasubramanian ... Petitioner

Vs

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The State Tax Officer / the Commercial Tax Officer,
Commercial Tax New Building,
Civil Supplies Godown Backside,
Thenkasi Road,
Vagaikulam,
Ambasamudram,
Tirunelveli District-627 401. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records pertaining to impugned order of the second respondent in Ref No.ZD3307251715482/2021-22 dated 17.07.2025 and quash the same.

For Petitioner : Mr.B.Rooban

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

O R D E R

This writ petition has been filed challenging the impugned order dated 17.07.2025 passed by the respondent.

2.Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage.

3.The learned counsel for the petitioner would submit that pursuant to the assessment order, the entire tax amount has already been recovered from the petitioner. At present, the demand subsists only in respect of penalty and interest. Hence, the petitioner seeks interference with the impugned order.

4.The learned Additional Government Pleader appearing for the respondents would strongly oppose the writ petition. He would submit that the petitioner participated in the assessment proceedings and filed his reply. Show cause notice was issued to the petitioner before passing the impugned order. Despite sufficient opportunity, the petitioner failed to properly respond to the notices. Therefore, the impugned order dated 17.07.2025 was passed in accordance with law. The petitioner cannot now contend that all details were uploaded in the portal and seek to challenge the order belatedly.

5. Considering the submissions made on either side, it is seen that the impugned order was passed on 17.07.2025 after issuance of show cause notice and after providing sufficient opportunity to the petitioner. The petitioner has not assigned any acceptable reason for not submitting a proper reply to the notices. Further, the petitioner has approached this Court after a lapse of about six months from the date of the impugned order. Such belated challenge, in the absence of any valid explanation, cannot be entertained under Article 226 of the Constitution of India.

6. In view of the above, this Court is not inclined to interfere with the impugned order.

7. Accordingly, this writ petition stands dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

13.02.2026

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

To
The Assistant Commissioner of CGST and Excise,
Karur Division,
No.15, Gowripuram Extension,
Annan Nagar,
Karur-629 002.

KRISHNAN RAMASAMY, J.

TSG

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