



WEB COPY

W.P(MD)No.7360 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 18.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.7360 of 2026
and
W.M.P(MD)No.6033 of 2026**

Tvl.Unicone
Rep by its Proprietor T.Balakumar,
No.1/117a, Periyasamiyapuram,
Naduvankurichi Minor Village,
Tirunelveli District. ... Petitioner

Vs.

The State Tax Officer/
The Commercial Tax Officer,
Sankarankovil Assessment Circle,
Sankarankovil. ..Respondent

Writ Petition is 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 the respondent vide GSTIN: 33AAVPB2982K1ZC/2020-21 and summary order reference numbers ZD330225198138A dated 20.02.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

For Petitioner :Mr.Raja Karthikeyan
For Respondent :Mr.R.Suresh Kumar
Additional Government Pleader



ORDER

This writ petition is filed challenging the impugned order dated 20.02.2025.

2.Upon perusal of the impugned order, it can be seen that the petitioner did not avail the opportunity, when the show cause notice is uploaded and the final order was passed. Accordingly, the impugned orders came to be passed ex-parte.

3..It is contended that since four defects are pointed out by the respondent in the returns filed by the petitioner, a show cause notice was issued on 25.11.2024

4.This Court, takes into account the said submission, is of the view that one more opportunity can be granted to the petitioner, however, on condition to pay 25% of the disputed tax amount. This writ petition is ordered on the following terms:

(i)The petitioner shall pay 25% of the disputed tax amount within a period of four weeks from the date of receipt of web copy of this order. Upon such payment, the impugned order dated 20.02.2025 shall stand set aside and the matter stands remitted back to the file of the respondent. The



petitioner shall appear before the respondent without fail and file such reply and produce such documentary evidence in support of his claim and the respondent authority shall pass orders fresh in accordance with law, as expeditiously as possible. No costs. Consequently, connected miscellaneous petition is closed.

18.03.2026

NCC:Yes/No
Ns

To
The State Tax Officer/
The Commercial Tax Officer,
Sankarankovil Assessment Circle,
Sankarankovil.



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D.BHARATHA CHAKRAVARTHY, J.

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