BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**17.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 7409 of 2026
and
W.M.P.(MD) Nos.6080 & 6082 of 2026

Annai Tiles,
rep. by its Proprietor A.Antony Samy. ... Petitioner

Vs

The State Tax Officer,
Pudukkottai - 2 Assessment Circle,
Pudukkottai. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records of the respondent in GSTIN 33AIZPA7481N1ZI/20/2 dated 29.08.2024 and quash the same as illegal, arbitrary and against the principles of natural justice

For Petitioner : Mr. A.Chandra Sekaran

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

O R D E R

This writ petition is filed challenging the impugned order dated 29.08.2024. By the said order passed under Section 73 of the TNGST Act, 2017, for the tax period 2019-20, it is noted there are certain defects.

2. The learned counsel for the petitioner submits that as the entire exercise was conducted only by uploading the show cause notice and the order in the portal, the petitioner could not make use of the opportunity.

3. The learned Additional Government Pleader would submit that as per the Act and the rules framed thereunder, uploading of the show cause notice as well as the order amounts to service and therefore, without availing the opportunity, belatedly, the present writ petition is being filed.

4. I have considered the rival submissions made on either side and perused the assessment order, the grounds on which the defects are noted and the tax liability on the other heads imposed. I have also considered

the reason that is mentioned in the affidavit filed in support of the writ petition for not participating in the assessment proceedings.

5. On an overall consideration of the facts and circumstances of the case, I am of the view that one opportunity can be granted to the petitioner, however, on condition to deposit 25% of the disputed tax amount.

6. In view thereof, this writ petition is allowed on the following terms:

(a) Within four (4) weeks from the date of receipt of the web copy of the order, without waiting for the certified copy of the order, the petitioner shall deposit 25% of the disputed tax amount;

(b) Upon such deposit, the impugned order, dated 29.08.2024 shall stand set aside and the matter is remanded back to the file of the respondent for fresh disposal;

(c) It will be open for the petitioner to appear before the respondent and file a reply and also place on record such documents in support of its claim and to raise all grounds, both factual and legal, before the respondent;

(d) It is for the respondent to consider and pass orders afresh in accordance with law; and

(e) No costs. Consequently, connected miscellaneous petitions are closed.

NCC : Yes/No **17.03.2026**
apd (2/2)

To
The State Tax Officer,
Pudukkottai - 2 Assessment Circle,
Pudukkottai.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 7409 of 2026

17.03.2026
(2/2)