BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**17.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 7382 of 2026
and
W.M.P.(MD) No.6054 of 2026

M/s.Velangkanni Madha Traders,
rep. by its Proprietor K.Selvaraja. ... Petitioner

Vs

The State Tax Officer,
Commercial Tax Building,
Tiruchendhur. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records in the impugned order in GSTIN-33EZNPS1133J1Z5 / 2021-22 dated 27.05.2025 issued by the Respondent under Section 73 of TNGST Act, 2017 and to quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr. S. Karunakar

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

O R D E R

This writ petition is filed challenging the impugned order dated 27.05.2025. By the said order passed under Section 73 of the TNGST Act, 2017, for the tax period 2021-22, 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 this case, it is represented by the learned Counsel for the petitioner that the entire tax liability has already been realized. However, considering the overall facts and circumstances of the case, I am of the view that the petitioner can be directed to deposit 10% of the disputed tax liability. 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 10% of the disputed tax amount;

(b) Upon such deposit, the impugned order, dated 27.05.2025 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 petition is closed.

NCC : Yes/No **17.03.2026**
apd (3/3)

To

The State Tax Officer,
Commercial Tax Building,
Tiruchendhur.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 7382 of 2026

17.03.2026
(3/3)