BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 18.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.7603 of 2026
and
W.M.P(MD)No.6235 of 2026

Tvl.Uthayam Traders,
Represented by its Proprietor A.Uthayakumar
GSTIN 33UDIPK3476B1ZS
10/897, Main Road, Pavoorchatram
Tenkasi-627808 ... Petitioner

Vs.

The Assistant Commissioner(ST)
Tenkasi Assessment Circle,
Commercial Taxes Buildings,
SBI Bank, 3rd Floor,
Near Yanai Palam,
Tenkasi-627811 ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorarified Mandamus, to call for the records on the file of the respondent in GSTIN:33DUIPK3476B1ZS/2021-22 dated 11.07.2024 and consequential rectification rejection order dated 23.01.2026 passed by the respondent under TNGST Act 2017 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner :Mr.N.Sudalaimuthu
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 11.07.2024.

2.Upon perusal of the impugned orders, 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 on behalf of the petitioner that 9% of the tax amount had already paid by the petitioner.

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. Since the petitioner had already paid 9% of the tax amount, this writ petition is ordered on the following terms:

(i)The petitioner shall pay 16% 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 11.07.2024 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.

(ii)It is also made clear that since the matter is remanded back for fresh disposal upon payment of the 16% of the tax liability, freezing of the petitioner's bank account shall stand raised. No costs. Consequently, connected miscellaneous petition is closed.

18.03.2026

NCC:Yes/No
Ns

To
The Assistant Commissioner(ST)
Tenkasi Assessment Circle,
Commercial Taxes Buildings,
SBI Bank, 3rd Floor,
Near Yanai Palam,
Tenkasi-627811

D.BHARATHA CHAKRAVARTHY, J.

Ns

W.P(MD)No.7603 of 2026
and
W.M.P(MD)No.6235 of 2026

18.03.2026