BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 26.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8103 of 2026
and
W.M.P(MD)No.6640 of 2026

Tvl.S.P.R.Thirupathi Store,
Rep by its Partner Thirupathi Raja
No.503/A, Thooveypuram,
Thoothukudi Vegetable Market,
Thoothukudi-628 003. ... Petitioner

Vs.

The State Tax Officer(Inspection-3)/
The Commercial Tax Officer,
Tirunelveli Intelligence Division,
Tirunelveli. ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN: 33AKQPT2398N1Z6/2020-21 and in summary order reference number ZD3302253010082 dated 28.02.2025 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.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 28.02.2025.

2.Upon perusal of the impugned orders, it can be seen that except for filing reply 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.

3.Though replay is filed, it is submitted by the learned counsel for the petitioner that only by considering the fact that with reference to the RCM charges, the petitioner has engaged the reputed concern, the charge has been levied. Whereas, the petitioner if permitted an opportunity, will satisfy the authority that he had not availed the services of reputed concerns.

3.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.

(ii)Upon such payment, the impugned order dated 28.02.2025 shall stand set aside and the matter stands remitted back to the file of the respondent.

(iii)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.

26.03.2026

NCC:Yes/No
Ns
To
The State Tax Officer(Inspection-3)/
The Commercial Tax Officer,
Tirunelveli Intelligence Division,
Tirunelveli.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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