BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 26.03.2026

CORAM

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

**W.P(MD)No.8027 of 2026**
**and**
**W.M.P(MD)No.6569 of 2026**

Tvl.Advance Fine Materials
Represented by its Proprietor J.Shankar,
GSTIN 33DBRPS4989F1ZU
D-10, SIPCOT
Pallapatti, Dindigul ... Petitioner

Vs.

The State Tax Officer,
Nilakottai Assessment Circle,
Dindigul ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for the records in the impugned order in GSTIN 33DBRPS4989F1ZU/2021-22 dated 03.09.2025 issued by the respondent and quash the same is it is without jurisdiction and clear violation of statutory provisions.

For Petitioner :Mr.S.Karunakar
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader

**ORDER**

This writ petition is filed challenging the impugned order dated 03.09.2025.

2.Even though the petitioner filed a reply, and was also granted a personal hearing, it is seen that the petitioner did not produce the supporting document in respect of its claim and citing the same as the reason by the impugned order, the demand made in the show cause notice was confirmed.

3.The learned counsel for the petitioner would submit that by oversight the petitioner did not notice the said communication which was uploaded requesting him to submit the documents. He would submit that as a matter of fact, the petitioner is in possession of the documents and if the petitioner was given an opportunity, he will produce it before the respondent's authority.

4.Considering the overall facts and circumstances of the case, it can be seen that it is only the petitioner's own fault in not producing the documents. However, considering the reasons that are adsuced on merits, this is a case by imposing condition and one more opportunity can be given to the petitioner. Accordingly, this writ petition is allowed 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 03.09.2025 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.

(iv)It is also made clear that since the matter is remanded back for fresh disposal upon payment of the 25% of the tax liability, freezing of the petitioner's bank account shall stand raised. No costs. Consequently, connected miscellaneous petition is closed.

26.03.2026

NCC:Yes/No
Ns
To
The State Tax Officer,
Nilakottai Assessment Circle,
Dindigul

**D.BHARATHA CHAKRAVARTHY, J.**

Ns

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