



WEB COPY

W.P(MD)No.8231 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 26.03.2026

CORAM

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

**W.P(MD)No.8231 of 2026
and
W.M.P(MD)No.6724 of 2026**

Tvl.S.K.T.Commissioner Maligai,
Represented by its Proprietor K.Kumanan Thanga Rathinam
GSTIN 33ALFPK2388D1ZB,
10/681-B, P.T.C Complex,
Surandai Road, Pavvorchatram,
Tenkasi-627 808

... Petitioner

Vs.

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

...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:33ALFPK2388D1ZB /2021-22 dated 15.12.2025 for the assessment year 2021-22 passed by the respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.



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

ORDER

This writ petition is filed challenging the impugned order dated 15.12.2025.

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 by the petitioner that the impugned assessment order was uploaded only in the departmental web portal and therefore, the petitioner did not have awareness to verify the portal and participate in the proceedings.

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. 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.

Upon such payment, the impugned order dated 15.12.2025 shall stand set aside and the matter stands remitted back to the file of the respondent.

(ii)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 Assistant Commissioner(ST)
Tenkasi Assessment Circle
SBI Bank, 3rd Floor,
Near Yania Palam
Commercial Taxes Buildings,
Tenkasi



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D.BHARATHA CHAKRAVARTHY, J.

Ns

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