



W.P(MD)No.8793 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 01.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8793 of 2026

and

W.M.P(MD)No.7135 of 2026

Tvl. Sivasamy Contractor,
Rep by its Proprietor U.Sivasamy,
No. 267, New Street,
Vandanviduthy,
Pudukkottai-622 302.

... Petitioner

Vs.

The Deputy State Tax officer -2,
Pudukkottai-II Assessment Circle,
Pudukkottai

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN 33EATPS4089A2ZB Financial Year 2023-24 dated 12.11.2025 and quash the same as it is illegal and in gross violations of natural justice and to pass such further or other orders as this Honble High Court may deem fit and proper to the circumstances of the case and thus render justice.



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For Petitioner :Mr.A.Satheesh Murugan
For Respondent :Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 12.11.2025. The impugned order is an assessment order passed under Section 74 of the TNGST Act, 2017, made ex-parte, as the petitioner did not avail the opportunities.

2. The learned counsel appearing for the petitioner would submit that more than 23% of the disputed tax amount has been paid.

3. Considering the nature of discrepancies and the related submissions, no further conditions are imposed.

4. In view thereof, the writ petition is allowed on the following terms:-

1. The impugned order dated 12.11.2025 is set aside and the matter is remanded back to the file of the respondent for reconsideration.

2.



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(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.

(iii) It is made clear that the petitioner shall cooperate for the expeditious determination of the assessment proceedings. The authority shall act upon the web copy of this order without waiting for the certified copy of the order.

(iv) It is also made clear that since the matter is remanded back for fresh disposal, freezing of the petitioner's bank account shall stand raised.

(v) No costs. Consequently, connected miscellaneous petition is closed.

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(3/3)

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm



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D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The Deputy State Tax officer -2,
Pudukkottai-II Assessment Circle,
Pudukkottai

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