



WEB COPY



W.P(MD)No.8092 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 25.03.2026

CORAM

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

W.P(MD)No.8092 of 2026
and
W.M.P(MD)No.6630 of 2026

M/s.V.A.M.Kamarudeen

... Petitioner

Vs.

The State Tax Officer,
Commerical Tax Building
Aruppukottai.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI calling for the records in the impugned Order in GSTIN 33ALZPK9272A1ZS/2021-22 dated 01.07.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or pass such other orders as this Honble court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner

:Mr.S.Karunakar

For Respondent

:Mr.R.Suresh Kumar
Additional Government Pleader



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ORDER

This writ petition is filed challenging the impugned order dated 01.07.2025. The impugned order is an assessment order passed under Section 73 and 50(1) 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 the entire disputed tax amount has been realized.

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:-

(i) The impugned order dated 01.07.2025 is set aside and the matter is remanded back to the file of the respondent for reconsideration.

(ii) The petitioner shall appear before the respondent without fail and file such reply and produce such documentary evidence in support



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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.

25.03.2026

NCC:Yes/No
rgm



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D.BHARATHA CHAKRAVARTHY, J.

rgm

To

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