BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9148 of 2026
and
W.M.P(MD)No.7332 of 2026

Tvl.TZAR INDISTRIES PRIVATE LIMITED
Rep by its Partner ANAND ANTONY RAJ.A
GSTIN 33AAGCT0382D1ZP
32, David and Co Avenue
Sarafoji College Road,
Thanjavur. ... Petitioner

Vs.

The State Tax Officer
Thanjavur II Assessment Circle,
Commercial Tax Building,
Thanjavur ...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 33AAGCT0382D1ZP / 2021-22 dated 22.10.2025 issued by the respondent and quash the same as 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 22.10.2025.

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 web portal and therefore, the petitioner did not have awareness to verify the portal and participate in the proceedings.

4.Though usually this Court imposes a condition of 25% deposit for remitting the matter back, in this case, it is submitted by the learned counsel for the petitioner that 84% of the tax liability has already been recovered. The same is recorded.

5.This Court, takes into account the said submission, is of the view that one more opportunity can be granted to the petitioner. This writ petition is ordered on the following terms:

(i)Since 84% of the tax amount had already been paid, the impugned order dated 22.10.2025 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.

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

02.04.2026

NCC:Yes/No
Ns

To
The State Tax Officer
Thanjavur II Assessment Circle,
Commercial Tax Building,
Thanjavur

D.BHARATHA CHAKRAVARTHY, J.

Ns

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