BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.04.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.9341 of 2026
and
W.M.P.(MD) No.7482 of 2026

Tvl.Annamalayar Associate,
Rep. by its Partner, J.Mekala Devi,
No.45, Athieswaran Nagar 3rd Street,
Ponmani Garden, Uthankudi,
Madurai - 625 107. ... Petitioner

Vs.

1.The State Tax Officer,
K.K.Nagar Assessment Circle,
Madurai.

2.The Commercial Tax Officer,
K.K.Nagar Assessment Circle,
Madurai East, Madurai. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for records pertaining to the impugned order passed by the first respondent *vide* his order in GSTIN : 33ABFFA7337N1Z7/2020-21 dated 24.02.2025 and consequential summary of the order passed by the second respondent in Reference No. ZD330225256870H dated 25.02.2025 and quash the same as it is illegal and in gross violation of principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

O R D E R

This Writ Petition is filed challenging the impugned orders dated 24.02.2025 and 25.02.2025, which are orders of assessment passed under Section 73 of the TNGST Act, 2017.

2. The learned counsel for the petitioner would submit that in this case, the business itself was closed and the registration was cancelled and at that time, the accounts categorically reflected that there were no dues. Four years later, the impugned orders have been passed. Even though the notices were uploaded, in view of the closure of the business, the same were not looked into periodically. The registered notice that is said to have been sent was not actually received by the petitioner and was returned to the Assessing Officer. In view thereof, the learned counsel prayed that an opportunity may be given to the petitioner.

3. The learned Additional Government Pleader appearing for the respondents would submit that the uploading of notices would amount to

proper service, inasmuch as even after cancellation, the petitioner has limited access to the portal. In addition to the addresses mentioned, the notices were also sent by post and any change of address ought to have been informed to the Assessing Officer by the petitioner.

4. I have considered the rival submissions made on either side and perused the material records of the case.

5. The petitioner closed down the business in the year 2020. Even though due precautions have been taken by the Assessing Officer, the opportunity was not properly availed by the petitioner. Considering the overall facts and circumstances of the case, I am of the view that one more opportunity can be granted to the petitioner, however, on condition that the petitioner deposits 15% of the disputed tax.

6. In view thereof, this Writ Petition is allowed on the following terms:

i. The petitioner shall deposit 15% of the disputed tax amount within a period of four weeks from the date of receipt of a web copy of this order, without waiting for the certified copy of the order.

ii. Upon such deposit, the impugned orders dated 24.02.2025 and 25.02.2025 shall stand set aside, and the matter shall stand remanded back to the file of the first respondent for fresh consideration.

iii. It will be open for the petitioner to submit an additional reply and place all documents in support of its claim.

iv. It is for the first respondent to consider the entire issue afresh and pass orders in accordance with law.

v. In view of the impugned orders being set aside, the freezing of the bank account, if any, shall stand lifted.

vi. No costs. Consequently, the connected Miscellaneous Petition is closed.

06.04.2026

JEN
Neutral Citation : No

To

1.The State Tax Officer,
K.K.Nagar Assessment Circle,
Madurai.

2.The Commercial Tax Officer,
K.K.Nagar Assessment Circle,
Madurai East, Madurai.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.9341 of 2026

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