



WEB COPY

W.P(MD)No.9878 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.04.2026

CORAM

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

**W.P(MD)No.9878 of 2026
and
W.M.P(MD)No.7816 and 7817 of 2026**

Tvl.S.S.Automotive Spares,
Represented by its Proprietor,
Mrs.Chitra Sivakumar,
No.17/22C, R.C Street,
Villukuri, Kanyakumari District,
Tamil Nadu-629 180

... Petitioner

Vs.

The Deputy State Tax-1
Nagercoil (Rural) Assessment Circle,
Nagercoil, Kanyakumari District,
Tamil Nadu-629 001.

...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent, culminating in original impugned order in Form DRC-07 dated 05.12.2025 issued under Reference No.ZD331225086143N, by the respondent and quashing the same direct the respondent to pass fresh orders after taking into account the submissions to be made by the petitioner firm.

For Petitioner
For Respondent

:Mr.X.Anugrahan
:Mr.R.Suresh Kumar,
Additional Government Pleader



ORDER

This writ petition is filed challenging the impugned order dated 05.12.2025.

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 ex-parte orders came to be passed.

3.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 the entire tax liability has already been paid. The same is recorded.

4.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 the entire tax amount had already been paid, the impugned order dated 05.12.2025 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.

(iii)No costs. Consequently, connected miscellaneous petitions are closed.

08.04.2026

NCC:Yes/No
Ns
To
The Deputy State Tax-1
Nagercoil (Rural) Assessment Circle,
Nagercoil, Kanyakumari District,
Tamil Nadu-629 001.



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D.BHARATHA CHAKRAVARTHY, J.

Ns

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