



W.P(MD)No.10659 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 16.04.2026

CORAM

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

**W.P(MD)No.10659 of 2026  
and  
W.M.P(MD)No.8355 of 2026**

Tvl.Jaiwin Foods and Herbals  
Rep by its Partner Sai Krishna  
S/o.Venkatasamy  
29, 3<sup>rd</sup> Street, Jamal Pearl City,  
Trackramlapuram,  
Tirunelveli District-627 001.

... Petitioner

Vs.

1.The Commissioner of Commercial -Taxes  
O/o.The Principal and Special Commissioner  
of Commercial Taxes,  
Ezhilagam, Chepauk,  
Chennai-600 005.

2.The Deputy Commercial Tax Officer/  
The Deputy State Tax Officer,  
Tirunelveli Junction Assessment Circle,  
Integrated Commercial Taxes Offices  
New Bus Stand Complex,  
Veinthankulam,  
Tirunelveli-627 005

...Respondents



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Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for records pertaining to the impugned order of the 2<sup>nd</sup> respondent in Ref No.ZD331125216519K/2021-22 dated 12.11.2025 and quash the same.

For Petitioner :Mr.B.Rooban  
For Respondents :Mr.R.Suresh Kumar  
Additional Government Pleader

**ORDER**

This writ petition is filed challenging the impugned order dated 12.11.2025.

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.The learned counsel for the petitioner submitted that 100% of the disputed SGST and CGST has been paid and the minor portion of the IGST has been recovered.

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



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counsel for the petitioner that the entire tax liability has already been paid. 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 the entire tax amount had already been paid, the impugned order dated 12.11.2025 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)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. No costs. Consequently, connected miscellaneous petition is closed.

16.04.2026

NCC:Yes/No  
Ns



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**D.BHARATHA CHAKRAVARTHY, J.**

Ns

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