BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**10.06.2026**

CORAM:

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15560 of 2026
and
W.M.P(MD)Nos.11663 and 11664 of 2026

Thangachamy ... Petitioner(s)

- Vs. -

The Deputy State Tax Officer/
Assistant Commissioner (St),
Theni-I Assessment Circle,
Commercial Taxes Department,
Theni. ... Respondent(s)

Prayer :rit Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS calling for the records relating to the Impugned Order in GSTIN 33ACDPT3889K2ZZ / 2021-2022 dated 23.12.2025 under Section 73 of TNGST/CGST Act, 2017, passed by the Respondent herein and quash the same and consequently direct the Respondent herein to refund the illegally recovered sum of Rs.1,61,226/- along with statutory interest and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the above case and thus render justice.

For Petitioner : Mr.M.Divakaran
For Respondent : Mr.S.Vashik Ali
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 23.12.2025. The same is an order of assessment passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017.

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 ex-parte orders came to be passed.

3.Normally, 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 since 100% of the tax amount has already been recovered, no need to impose additional condition.

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)Since100% of the tax amount had already been recovered, the impugned order dated 23.12.2025 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.

(ii)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.

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

10.06.2026

NCC:Yes/No
Ns

D.BHARATHA CHAKRAVARTHY.,J.

Ns

To
The Deputy State Tax Officer/
Assistant Commissioner (St),
Theni-I Assessment Circle,
Commercial Taxes Department,
Theni.

ORDER MADE IN
W.P(MD)No.15560 of 2026
and
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