BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 11.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15868 of 2026
and
W.M.P(MD)No.11884 of 2026

Tvl Priya Wood Crafts,
Rep By Its Proprietrix Meena Ragavendran,
D/o.Chidambaram,
15, Ambalpuram First Street,
Karaikudi,
Sivagangai District. ... Petitioner

Vs.

1. The Commissioner Of Commercial Taxes,
Office Of The Principal And Special Commissioner
Of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai - 600005 .

2. The State Tax Officer,
The Commercial Tax Officer,
Karaikudi Assessment Circle,
Commercial Tax Office,
No.5 Jawahar Street,
Karaikudi,
Sivagangai District 630001. ...Respondents

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari or any other appropriate writ or any order or direction in the nature of a writ calling for records pertaining to impugned order of the 2nd respondent in Ref.No.ZD3308242387735/2019-20 dated 27.08.2024 and quash the same and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner	:Mr.B.Rooban
For Respondents	:M/s.P.Sudarkodi Nachiar Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 27.08.2024.

2. Upon perusal of the impugned order, 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 order came to be passed ex-parte.

3. It is contended on behalf of the petitioner that due to error in the software wrong and incorrect turnover was uploaded.

4. Considering the nature of the discrepancies noted, the explanation provided by the assessee and the reason given before this Court for not availing the opportunity, I believe that an opportunity can be granted to the assessee to present their submissions and produce the relevant supporting documents before the respondent assessing officer. This Court has been extending such opportunities on equitable grounds; however, under appropriate conditions. Therefore, an opportunity is granted to the petitioner assessee on the condition of depositing 25% of the disputed tax amount.

5. In view of this, the writ petition is allowed on the following terms:-

i. Within four weeks of receiving the web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the respondent, without waiting for the certified copy of the order.

ii. Upon such deposit, the impugned order dated 27.08.2024 shall stand set aside, and the matter shall stand remanded back to the file of the respondents.

iii. The assessee shall appear before the respondents without fail and submit their reply and documents in support of their claim, and it is for the respondents to consider the matter afresh and pass orders in accordance with law.

iv. Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised.

v. No costs. Consequently, the connected miscellaneous petition shall stand closed.

11.06.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

To

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D.BHARATHA CHAKRAVARTHY, J.

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