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.15554 of 2026
and
W.M.P(MD)Nos.11656 and 11657 of 2026

Sri Senthur Medicals
Rep by Its. Proprietrix, M. Muthumari,
W/o. Murugananthakannan,
No.202, Sankarankovil Road 6th Cross Street,
Rajapalayam,
Virudhunagar 626117 ... Petitioner(s)

- Vs. -

The Deputy State Tax Officer -1,
O/o the Assistant Commissioner (St),
Rajapalayam-I ... Respondent(s)

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the record pertaining to the impugned order passed by the respondent in GSTIN 33DZQPM7303NIZT/2021-2022, dated 11.12.2025 and quash the same, and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner : Mr.T.Bashyam
For Respondent : Mr.S.Vashik Ali
Government Standing Counsel

O R D E R

This writ petition is filed challenging the impugned order dated 11.12.2025. 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 50% 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)Since 50% of the tax amount had already been recovered, the impugned order dated 1112.2025 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 -1,
O/o the Assistant Commissioner (St),
Rajapalayam-I

ORDER MADE IN
W.P(MD)No.15554 of 2026
and
W.M.P(MD)Nos.11656 and 11657 of 2026

10.06.2026