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.15584 of 2026
and
W.M.P(MD)No.11684 of 2026

Tvl. G Muthuramalingam
Represented by its Proprietor,
G. Muthuramalingam,
No.3/56, Nallamanaickenpatti,
Thirumangalam,
Madurai - 625 701. ... Petitioner(s)

– Vs. -

The Proper Officer /
Deputy State Tax Officer - Ii /
The Deputy Commercial Tax Officer,
Thirumangalam Assessment Circle,
Thirumangalam,
Madurai District. ... Respondent(s)

Prayer :Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS, calling for the impugned assessment order on the file of respondent vide GSTIN 33BCDPM0294G1ZU/2021-22 and in summary order Reference No. ZD331225008993G dated 01.12.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22 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.Raja Karthikeyan
For Respondent : Mr.S.Vashik Ali
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 01.12.2025. 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 33% CGST and 53% SGST 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 33% CGST and 53% SGST has already been recovered, the impugned order dated 01.12.2025 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 petition is 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.15584 of 2026
and
W.M.P(MD)No.11684 of 2026

10.06.2026