BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 10.09.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15417 of 2026
and
W.M.P(MD)No.11553 of 2026

M/s.Sree Chandra Plastics,
Rep. By its Proprietor Boominathan Sivakumar,
No.5/14c, Ganesh Nagar West Annuppanady,
Annuppanady Kamarajar Salai,
Madurai - 625 009. ... Petitioner(s)

– Vs. -

The State Tax Officer/
The Commercial Tax Officer,
Kamarajar Salai Assessment Circle,
Madurai. ... 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 33DLZPSS473N1ZV/2021-22 and in summary order Reference No ZD331225137763H dated 09.12.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22.

For Petitioner :Mr.Raja Karthikeyan
For Respondent :Mr.R.Parthiban
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 09.12.2025.

2.I have heard the learned counsel for the petitioner and the learned Government Standing Counsel appearing for the respondents.

3.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.

4.This Court, takes into account the said submission, is of the view that one more opportunity can be granted to the petitioner, however, on condition to pay 25% of the disputed tax amount. This writ petition is ordered on the following terms:

(i)Within a period of four weeks from the date of receipt of web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the respondent, without waiting for a certified copy of the order.

(ii)Upon such deposit, the impugned order dated 09.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent.

(iii)The assessee shall appear before the respondent without fail and submit their reply and documents in support of their claim, and it is for the respondent 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 raised.

(v)No costs. Consequently, connected miscellaneous petition is closed.

10.09.2026

NCC:Yes/No
Ns

To
The State Tax Officer/
The Commercial Tax Officer,
Kamarajar Salai Assessment Circle,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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