BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 06.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15582 of 2026
and
W.M.P(MD)Nos.11680 and 11681 of 2026

M/s.M.S.Electronics,
Rep. by its Partner S.Balaji,
335, Lg Shoppe,
Sub Magistrate Court Street,
Alangacherry Street,
Ramanathapuram,
Ramanathapuram District ... Petitioner(s)

– Vs. -

The State Tax Officer
Ramanathapuram Assessment Circle,
Ramanathapuram. ... Respondent(s)

Prayer :Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in Reference No.ZD331225352971 dated 09.12.2025 relating to the financial year Apr 2021 to Mar 2022 and quash the same as illegal and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file objections and to produce documents 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.C.Senthil Murugan
For Respondent :Mr.S.Vashik Ali
Government Standing Counsel

ORDER

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

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 orders came to be passed ex-parte.

3.I have heard the learned counsel for the petitioner and the learned Government Standing Counsel appearing for the respondent.

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 09.11.2025 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 petitions are closed.

10.06.2026

NCC:Yes/No
Ns

To
The State Tax Officer
Ramanathapuram Assessment Circle,
Ramanathapuram.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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