



W.P(MD)No.16121 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED :15.06.2026

CORAM:

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16121 of 2026

and

W.M.P(MD)No.12036 of 2026

Tvl Shree Curtains,
Represented by its Proprietor, A.Alaguraja,
S/o.Alagarsamy, W-3/232e,
L.F Road, Kambam,
Theni District 625 516

... Petitioner(s)

- Vs. -

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005

2.The Deputy Commercial Tax Officer/
the Deputy State Tax Officer-1,
Uthamapalayam Assessment Circle,
Main Bazaar, Opp.Sri Kannaikaparameshwari Koil,
Uthamapalayam,
Theni District.

... 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 records pertaining to impugned order of the 2nd



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Respondent in Reference No. ZD331225269322M/2021-22 dated 17.12.2025 and quash the same and to consequently direct the 2nd Respondent to redo the assessment after providing adequate opportunity to petitioner and pass such further or other orders as this Honble Court may deem fit and proper to the circumstances of the case and thus render justice.

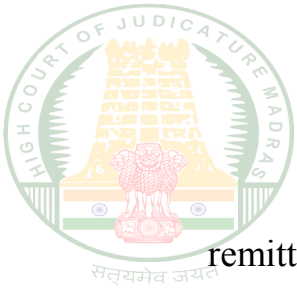
For Petitioner : Mr.B.Rooban
For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 17.12.2025. 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



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remitting the matter back. In this case, since 25% of the disputed tax has already been recovered, no additional condition is imposed.

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 25% of the disputed tax amount had already been paid, the impugned order dated 17.12.2025 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.



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NCC:Yes/No

Ns

D.BHARATHA CHAKRAVARTHY.,J.

Ns

To

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ORDER MADE IN
W.P(MD)No.16121 of 2026
and
W.M.P(MD)No.12036 of 2026



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