



W.P(MD)No.15547 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED :10.06.2026

CORAM:

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15547 of 2026

and

W.M.P(MD)No.11646 of 2026

Tvl.Sri Thiruppathi Tiles And Granites,
Rep by its Proprietor J Amuthavalli,
Gstin 33bekpj2740f1zt,
No 24/16 Bodi -Thevaram Main Road,
Bodinayakanur.

... Petitioner(s)

- Vs. -

The Commercial Tax Officer
Commercial Tax Building,
Bodinayakanur.

... 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 records in the impugned order in Ref. No.ZD331225296335C/2021-22 dated 18.12.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of Statutory provisions or 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.



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For Petitioner : Mr.S.Karunakar
For Respondent : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 18.12.2025. 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, even though reply is filed supporting documents not uploaded since the entire tax liability 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



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petition is ordered on the following terms:

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(i) Since the entire tax amount had already been paid, the impugned order dated 18.12.2025 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



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D.BHARATHA CHAKRAVARTHY.,J.

Ns

To

The Commercial Tax Officer
Commercial Tax Building,
Bodinayakanur.

ORDER MADE IN
W.P(MD)No.15547 of 2026
and
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