



W.P(MD)No.16158 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.16158 of 2026

and

W.M.P(MD)No.12071 of 2026

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Represented by its Proprietrix, S.Sini,
1st Floor, Ebenezer Castle,
201, Near Govt. Medical College,
Kamaraj Nagar,
Tuticorin - 628 008.

... Petitioner(s)

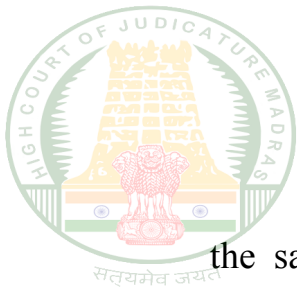
- Vs. -

The Deputy State Tax Officer-1

Cum Deputy Commercial Tax Officer,
Tuticorin-Iii Assessment Circle,
Tuticorin.

... 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 GSTIN 33EEIPS7691R1ZA/2021-2022 dated 12.12.2025 and Form GST DRC-07 issued in reference number ZD331225187516A, dated 12.12.2025 and uploaded in the portal, quash



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the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections with supporting 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.A.Chandra Sekaran
For Respondent : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 12.12.2025. 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.



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3. Normally, this Court imposes a condition of 25% deposit for remitting the matter back. In this case, since the entire tax liability has already been recovered, no additional condition is imposed.

4. This Court, taking 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 the entire tax amount had already been paid, the impugned order dated 12.12.2025 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

D.BHARATHA CHAKRAVARTHY.,J.

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To
The Deputy State Tax Officer-1
Cum Deputy Commercial Tax Officer,
Tuticorin-Iii Assessment Circle,
Tuticorin.

ORDER MADE IN
W.P(MD)No.16158 of 2026
and
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