BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.16507 of 2026
and
W.M.P(MD)Nos.12300 and 12301 of 2026

M/s. Vaccine Centre,
Rep. by its Proprietor Mayandi Tamil Selvan,
No.336/1, 1st Floor, Aringnar Anna Salai,
Ramanathapuram -623 501,
Ramanathapuram District. .. Petitioner

- Vs. -

The State Tax Officer,
Ramanathapuram Assessment Circle,
Ramanathapuram. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in Reference No: ZD331125423494N dated 25.11.2025 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.

For Petitioner : Mr.C.Senthil Murugan

For Respondent : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 25.11.2025 which is an assessment order passed under Section 73 of the TNGST Act, 2017.

2. The crux of the submissions made by the learned counsel for the petitioner is that, even though the petitioner assessee had filed a reply with reference to the discrepancies proposed in the show cause notice, subsequently he did not avail himself of the opportunity of personal hearing or produce the documents. He now claims to be in possession of documents in support of his case. Therefore, he prays that an opportunity be given.

3. Per contra, the learned Government Standing Counsel would submit that the onus is on the assessee to produce the supporting documents for its claim.

4. Considering the nature of the plea made by the assessee, the nature of the discrepancies, and the fact that the petitioner is said to have been in possession of documents in support of his claim, I am of the view that one opportunity can be granted. Such an opportunity is granted only on the equitable condition that the petitioner deposits 25% of the disputed tax amount.

5. In view thereof, this Writ Petition is allowed on the following terms:

(i) Within four weeks from the date of receipt of a web copy of this 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 25.11.2025 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 stand raised;

(v) No costs. Consequently the connected miscellaneous petitions are closed.

17.06.2026

sji

NCC: Yes/No

To

The State Tax Officer,
Ramanathapuram Assessment Circle,
Ramanathapuram.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.16507 of 2026

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