

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 19.06.2026

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**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

W.P(MD)No.17050 of 2026

and

W.M.P(MD)Nos.12650,12652 and 12654 of 2026

Tvl. Sree Valli Store
Prop. Arumugam Murugan,
No.26, Mudhaliyar Sannathi Street,
Nagercoil,
Kanniyakumari District-629002.

... Petitioner(s)

- Vs. -

1.The Appellate Deputy Commissioner (Gst),
4th Floor, Commercial Taxes Buildings,
Dr.S.V.K.S. Thangaraj Salai,
Madurai - 625 020.

2.The State Tax Officer,
Office of the State Tax Officer,
Nagercoil - 2 Assessment Circle,
No.131, Mead Street, Nagercoil - 629 001.

3.Indian Overseas Bank,
Rep. by the Bank Manager,
11/952, Parakkai Road, Agasteeswaram,
Tamil Nadu - 629 002.

... 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 relating to the impugned ex parte order bearing Reference No. ZD3312254359757 dated 29.12.2025 passed by the 2nd Respondent and quash the same consequently direct the 2nd Respondent to afford an opportunity of personal hearing to the Petitioner and pass fresh orders on merits and in accordance with law or in the alternative, direct the 1st Respondent to entertain, number and consider the Petitioners Appeal Reference No. AD3304260641392 dated 29.04.2026 on merits and in accordance with law, without rejecting the same on the ground of limitation, with

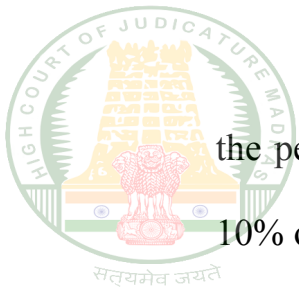
For Petitioner :Mr.P.Jayaselvam
For Respondents :Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 29.12.2025 which is an order of assessment passed under section 73 of the Tamil Nadu goods and services Tax Act 2017.

2.When the matter came up for hearing, both sides learned counsel would submit that the petitioner has already filed an appeal by duly paying the pre-deposit of 10% and the same has been taken on file.

3.In view thereof, giving liberty to the petitioner to pursue the appeal, the writ petition challenging the order of assessment need not be entertained, however it is stated that in the interregnum the bank account of



the petitioner was attached, since the petitioner has paid the pre-deposit of 10% on the appeal is being entertained, the attachment of bank account shall stand raised. The appellate authority shall consider the appeal in accordance with law and pass orders on its own merits.

4.In view of the above, this Writ Petition stands allowed. No costs.

Consequently, connected miscellaneous petitions are closed.

19.06.2026

NCC:Yes/No

To

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D.BHARATHA CHAKRAVARTHY, J.

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