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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 19.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.17045 of 2026
and
W.M.P(MD)Nos.12642 and 12643 of 2026

Tvl Dhanam Build Mart
Rep by its Proprietor Mr.J..G. Dhanam,
No. 16/193 B, Kalliankadu,
Nagercoil - 629 002. ... Petitioner(s)

– Vs. -

The Deputy State Tax Officer,
Nagercoil -2 Assessment Circle,
Office of the Sate Tax Officer,
Commercial Taxes Building, No. 131,
Mead Street,
Nagercoil - 629 001. ... 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. ZD330225256324O dated 25.02.2025 passed by the Respondent, and quash the same and consequently direct the Respondent to

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permit the Petitioner to submit objections, reconciliation statement and all supporting documents, afford an opportunity of personal hearing, and thereafter pass fresh orders on merits and in accordance with law within a time frame to be fixed by this Hon`ble Court and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of this case.

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

ORDER

This writ petition challenges the impugned order dated 25.02.2025 which is an assessment order passed under Section 73 of the GST Act 2017.

2.I have heard the learned counsel for the petitioner and the learned Additional Government Pleader representing the revenue.

3.Upon perusal of the impugned orders, it can be seen that the petitioner did not avail the opportunity, when the show cause notice is

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uploaded and the final order was passed. Accordingly, the impugned orders came to be passed ex-parte.

4.Considering the nature of the discrepancies noted, the explanation provided by the assessee and the reason given before this Court for not availing the opportunity, I believe that an opportunity can be granted to the assessee to present their submissions and produce the relevant supporting documents before the respondent assessing officer. This Court has been extending such opportunities on equitable grounds; however under appropriate conditions. Therefore, an opportunity is granted to the petitioner assessee on the condition of depositing 25% of the disputed tax amount.

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

(i)Within a period of four weeks from the date of receipt of web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the respondent, without waiting for a certified copy of the order.

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(ii)Upon such deposit, the impugned order dated 25.02.2025 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 raised.

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

19.06.2026

NCC:Yes/No
To
The Deputy State Tax Officer,
Nagercoil -2 Assessment Circle,
Office of the Sate Tax Officer,
Commercial Taxes Building, No. 131,
Mead Street,
Nagercoil - 629 001.

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D.BHARATHA CHAKRAVARTHY, J.

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