BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 19.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.17038 of 2026
and
W.M.P(MD)Nos.12631 and 12633 of 2026

Tvl Dhanam Build Mart
Rep by its Proprietor Mr.J.G.Dhanam,
No.16/193 B, Kalliankadu,
Nagercoil-629002. ... Petitioner(s)

– Vs. -

The Deputy State Tax Officer,
Nagercoil - 2 Assessment Circle,
Office of the State 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. ZD3312250130345 dated 01.12.2025 passed by the Respondent, and quash the same and consequently direct the respondent to permit the Petitioner to submit objections, reconciliation statements and all supporting documents, afford an opportunity of personal hearing, and thereafter pass fresh order on merits and in accordance with law within a time frame to be fixed by this Honble 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.S.Vashik Ali
Government Standing Counsel

ORDER

The writ petition is filed challenging the impugned order dated 01.12.2025 the same is an order of assessment passed under section 73 of the Tamil Nadu goods and services Tax Act 2017.

2.The crux of the submissions made by the learned counsel for the petitioner is that upon receipt of the showcase notice even though the petitioner had submitted a reply, the petitioner did not effectively use the opportunity of personal hearing and filed the supporting documents in respect of its claim, the impugned order confirmed the proposals only on the ground that the petitioner did not file supporting documents. The petitioner is in possession of the supporting documents and if an opportunity is given, the same will be produced before the authority.

3.The learned Government Standing Counsel would submit that the onus is on the assessee to provide supporting documents in support of its claim.

4.I have considered the rival submissions made on either side and perused the material records of the case.

5.Considering the nature of discrepancies and the reasons mentioned in the impugned that the petitioner even though filed a reply did not file any supporting document in support in favor of their claim, I am of the view that an opportunity can be extended to the petitioner however on condition on condition, this Court has been extending such opportunity on equitable considerations upon the petitioner paying 25% of the disputed tax amount.

6.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.

(ii)Upon such deposit, the impugned order dated 01.12.2025 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 State Tax Officer,
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Mead Street,
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D.BHARATHA CHAKRAVARTHY, J.

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