BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.332 of 2026
& W.M.P.(MD)No.329 of 2026

M/s Hi Tech Foams
Rep by its Managing Partner
X.R.Jerom Martin
11, Madurai Integrated Textiles Park Ltd.
Thathampatti Village, Vadipatti Taluk
Madurai 625218

... Petitioner

Vs.

State Tax officer
Madurai Rural West Assessment Circle
Madurai

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned order vide proceedings in GSTIN No. 33AAHFH3859D1ZI/ 2020-21 dated 21.02.2025 on the file of the respondent and quash the same as illegal and consequently permit the petitioner to file appeal against the impugned order by condoning the delay

For Petitioner : Mr.I.Sam Jegan

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned assessment order dated 21.02.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, immediately upon receipt of the show cause notice dated 10.10.2024, a request was made by the petitioner seeking for some particulars from the respondent. Subsequent to the aforesaid request, an opportunity of personal hearing was provided, however, the petitioner

has failed to appear before the respondent. Under these circumstances, the impugned assessment order came to be passed by the respondent. Hence, he requests this Court to set aside the impugned order and provide one more opportunity to the petitioner for filing a detailed reply and present their case before the respondent.

5. On the other hand, the learned Additional Government Pleader appearing for the respondents would submit that in this case, after the filing of reply, the opportunity of personal hearing was provided to the petitioner. However, the petitioner has failed to appear before the respondent. Hence, he would contend that though the sufficient opportunities were provided by the respondent, the petitioner had failed to avail the same. Under these circumstances, the respondent has rightly passed the assessment order and thus, the said order requires no interference of this Court. Hence, he prays for dismissal of this petition.

6. In reply, the learned counsel for the petitioner would submit that now, the petitioner is willing to file an appeal against the said impugned assessment order. Therefore, though he had sought for larger

relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal. Further, he would submit that the respondent had already recovered around 52% of disputed tax amount from the petitioner and now, he is willing to pay any additional deposit. Hence, he requests this Court to pass appropriate orders.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents and also perused the materials available on record.

8. In the case on hand, the show cause notice dated 10.10.2024 was issued by the respondent. Upon receipt of the said notice, a request was made by the petitioner seeking for some particulars from the respondent. However, the respondent had considered the said request as the reply at the time of passing the assessment order.

9. Upon perusal of impugned order, it appears that even subsequent to the petitioner's request, several reminder notices and the

personal hearing notice was provided to the petitioner. However, the petitioner had failed to utilise the said opportunities to establish his case before the respondent. When such being the case, the question of violation of principles of natural justice would not arise. Therefore, this Court is of the considered view that the impugned assessment orders passed by the respondent need no interference of this Court.

10. Normally, an Assessee will have two opportunities to present their case. One is before the Assessing Officer and another is before the Appellate Authority. The Appellate Authority will also have similar power of the Assessing Officer to adjudicate the petitioner's case. In such case, now, the recourse available to the petitioner is to file an appeal against the impugned assessment order.

11. Further, it was submitted by the petitioner that the respondent had already recovered around 52% of the disputed tax amount from the petitioner. Now, he seeks leave of this Court to file an appeal against the impugned assessment orders dated 21.02.2025 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to

the petitioner to file an appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

12. In view of the above, though this petition has been filed challenging the impugned order dated 21.02.2025, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

13. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition is also closed.

14. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of two weeks from the date of receipt of copy of this order, subject to the payment of 5% of the disputed tax amount over and above 52% of tax amount, which was already recovered, to the respondent as agreed by the petitioner. Upon payment of the said amount, the concerned Appellate Authority shall consider the said

appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner.

08.01.2026

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

State Tax officer
Madurai Rural West Assessment Circle
Madurai

KRISHNAN RAMASAMY.J.,

nsa

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