BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.07.2026

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.18154 of 2026
and
W.M.P.(MD) No.13448 of 2026

M.Tex International,
No.9-B, Cross Street,
Ramakrishnapuram,
Karur - 639 001.
Represented by its Managing Partner
KM.Murugesan. ... Petitioner

Vs.

The State Tax Officer,
Karur - 3 Assessment Circle,
Karur. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the impugned orders of the respondent in GSTIN - 33AAFFM0437N1ZA/2018-19 dated 20.11.2025 and the consequential order passed in Reference No.ZD3303262006301 dated 23.03.2026 and quash the same as illegal and consequently direct the respondent to refund a sum of Rs.1,51,816/- towards tax which was debited in the Electronic Credit Ledger of the petitioner.

For Petitioner : Mr.R.R.Kannan

For Respondent : Mr.R.Parthiban
Counsel for Government of Tamilnadu

ORDER

The petitioner is before this Court challenging the impugned order dated 20.11.2025, whereby the petitioner's application dated 30.06.2025 under Section 128A of the TNGST Act, 2017 has been rejected, in absence of a reply to the Show Cause Notice in Form SPL-03 dated 18.09.2025.

2. The case of the petitioner is that the petitioner is a 100% Export Oriented Unit (EOU) and that the petitioner is therefore not liable to pay tax. Consequently, in respect of the exports made by the petitioner, the petitioner was rightly granted a refund, which was *post facto* sought to be recovered by the Assessment Order dated 30.04.2024. It is submitted that the entire disputed tax and a part of the interest liability have also been recovered.

3. The learned counsel for the Government of Tamil Nadu, appearing on behalf of the respondent, would submit that this Writ Petition is devoid of merits, as the petitioner failed to respond to the Show

Cause Notice in Form SPL-03 dated 18.09.2025 and therefore, this Writ Petition is liable to be dismissed.

4. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent, I am of the considered view that the petitioner has wrongly invoked the jurisdiction of the authority under Section 128A of the TNGST Act, 2017.

5. If the case of the petitioner is that the petitioner is not liable to pay tax at all, the petitioner should have filed an appeal against the order dated 30.04.2024. On the other hand, if it is the case of the petitioner that the petitioner is liable to pay tax but had failed to pay the tax in time for one reason or another, the petitioner would have been entitled to file an application under Section 128A of the TNGST Act, 2017 read with the relevant Notification issued in this regard.

6. From the arguments advanced before this Court, it appears that the petitioner is questioning the very basis of the demand confirmed against the petitioner. It is noticed that an assessment order dated 30.04.2024 was passed under Section 73 of the Act.

7. Considering the fact that the disputed tax has already been recovered from the petitioner's Electronic Credit Ledger, I am inclined to dispose of this Writ Petition by granting liberty to the petitioner to challenge the assessment order dated 30.04.2024 before the Appellate Authority under Section 107 of the Act within a period of 30 days from the date of receipt of a copy of this order.

8. Considering the fact that the entire disputed tax has already been recovered, all further recovery proceedings shall be kept in abeyance pending disposal of the appeal, provided the petitioner files the appeal against the assessment order dated 30.04.2024 within the aforesaid period. It is made clear that if the petitioner files the appeal within the said period, the Appellate Authority shall dispose of the appeal on merits without reference to the period of limitation. In case the petitioner fails to file such an appeal within the said period, the respondent is at liberty to proceed against the petitioner under Section 79 of the respective GST Enactments, as if this Writ Petition stood dismissed *in limine* by this order.

9. With the above observations, this Writ Petition is disposed of. There shall be no order as costs. Consequently, the connected

Miscellaneous Petition is closed.

20.07.2026

JEN
NCC : Yes / No
Index : Yes / No

To

The State Tax Officer,
Karur - 3 Assessment Circle,
Karur.

C.SARAVANAN, J.

JEN

W.P.(MD) No.18154 of 2026

20.07.2026