**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED: 13-03-2026**

**CORAM**

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

**W.P.(MD).No.7012 of 2026**
**and**
**W.M.P.(MD)Nos.5789 and 5791 of 2026**

M/s. Ivy Property Developers Pvt Ltd,
Rep by its Director S. Vijaya Prabha,
First Floor, No.16, 6th Cross, East Extension,
Thillai Nagar,
Tiruchirapalli - 620 018. ... Petitioner

Vs.

The State Tax Officer,
Woraiyur Assessment Circle,
Trichy. ... Respondent

PRAYER: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN 33AADCI1011R1ZQ/2018-2019, quash the order dated 31.12.2025 passed therein and pass such further or other order or orders as this Honble Court may deem fit and proper in the circumstances of the case and render justice.

For Petitioner : Mr.S.Raja Jeyachandra Paul

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The writ petition is filed challenging the impugned order dated 31.12.2025.

2. Upon hearing the learned counsel for the petitioner and perusing the material records of the case, it is the case of the petitioner that originally a show cause notice was issued on 22.07.2024, with reference to certain defect, pursuant to which an assessment order was passed on 25.09.2024.

3. When the petitioner approached this Court challenging the said order, this Court, by order dated 22.05.2025 in W.P.(MD) No. 14238 of 2025, set aside the said order and remanded the matter to the file of the respondent for fresh consideration, after affording an opportunity of hearing to the petitioner

4. The petitioner accordingly appeared before the authority and filed a reply and also produced documents in support of its claim. However by the impugned order, the authority has stated that during the scrutiny, certain additional defects were noticed and and accordingly the impugned assessment order came to be passed.

5. The contention of the learned counsel for the petitioner is that no show cause notice was issued in respect of the said defects and the petitioner was not afforded an opportunity of personal hearing.

6. The learned Additional Government Pleader appearing for the respondent would submit that, on a perusal of the impugned order, it is clear that the petitioner had not furnished any reply with reference to the items mentioned therein.

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

8. If the assessing authority had found any further defects or made out any new grounds for undertaking the assessment, the petitioner ought to have been afforded an opportunity in that regard and a show cause notice should have been issued at that stage. Since the impugned order is passed without resorting to the same, the same cannot stand scrutiny of law.

9. In view thereof, the writ petition stands allowed. Accordingly, the impugned order dated 31.12.2025 stands quashed and the matter stands remitted back to the file of the respondent, for issue of a Show Cause Notice afresh and then decide the matter in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

**13.03.2026**

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

To

The State Tax Officer,
Woraiyur Assessment Circle,
Trichy.

**D.BHARATHA CHAKRAVARTHY, J.**

rgm

**W.P.(MD).No.7012 of 2026**
**and**
**W.M.P.(MD)Nos.5789 and 5791 of 2026**

**13.03.2026**