



W.P.(MD) No. 20664 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

**W.P.(MD) No. 20664 of 2026
and
W.M.P.(MD) No.15313 of 2026**

Tvl. Shalom Associates,
rep. by its Proprietor J.Rowin Samuel Charles.

... Petitioner

Vs

1. The State Tax Officer,
Nagercoil (Rural) Assessment Circle,
Kanniyakumari District.

2. The Deputy Commissioner (C),
GST Appeal,
Tirunelveli.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari calling for records pertaining to the impugned order passed by the first respondent *vide* his proceedings in GSTIN. 33AORPR4479K1Z3/2017-2018 dated 13.12.2023 and consequential order passed by the second respondent in FORM GST APL-02, Reference Number-ZD3306242148777 dated 22-06-2024 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.



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For petitioner : Mr.A.Satheesh Murugan

For respondents : Mr.R.Parthiban
Counsel for State of TN

ORDER

Mr.R.Parthiban, learned Counsel for State of TN takes notice for the respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Counsel for State of TN for the respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order in Form GST DRC 07 in GSTIN. 33AORPR4479K1Z3/2017-2018 dated 13.12.2023 of the first respondent, along with the consequential Appeal Rejection Order in Form GST Apl 02 dated 22.06.2024 of the second respondent.



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4. The facts of the case are that the petitioner is doing business and the petitioner is the registered tax payer under GST. The petitioner entirely depend upon his part-time Accountant. However, recently, the petitioner's Accountant informed the petitioner that the entire tax amount was recovered by the respondents pursuant to the Impugned Orders without any notice. When the petitioner contacted the respondents, he came to know that the notices that preceded the Impugned Order as also the Impugned Order were also uploaded in the common portal. Aggrieved by the same, the petitioner filed an appeal on 24.05.2024 before the second respondent. However, the same was rejected on 22.06.2024 on the ground that there is a delay in submission of appeal. Challenging the same, this Writ Petition has been filed.

5. The learned counsel for the petitioner would submit that originally, the first respondent, without conducting any adjudication, passed an *ex parte* order. As against the same, when the petitioner preferred an appeal before the second respondent, the second respondent has rejected the same on the ground of limitation. Hence, there is a violation of principles of natural justice, as without providing an opportunity to the petitioner, the first respondent has passed the



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Impugned Order. Hence, he prayed to allow this Writ Petition.

6. *Per contra*, the learned Counsel for State of TN for the respondents would submit that having received the Show Cause Notice from the first respondent, the petitioner neither appeared before the first respondent nor submitted any explanation and thereby the *ex parte* order was passed. As against the *ex parte* order, the petitioner filed an appeal before the second respondent with a delay. Since the second respondent has no power to condone the delay, rejected the appeal. Hence, he prayed to dismiss this Writ Petition.

7. In view of the above, the impugned orders are quashed and the case is remitted back to the first respondent to pass a fresh order.

8. The petitioner shall also file a reply to the Show Cause Notice in DRC 01 dated 24.09.2023 together with requisite documents to substantiate the case by treating the Impugned Order dated 13.12.2023 as an addendum to the Show Cause Notice dated 24.09.2023 within a period of thirty (30) days from the date of receipt of a copy of this order.



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9. In case the petitioner complies with the above stipulations, the first respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of six (6) weeks of such reply.

10. In case the petitioner fails to comply with any of the stipulations, the respondents are at liberty to proceed against the petitioner to recover the tax, if any, in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the first respondent shall give due notice to the petitioner.

12. This Writ Petition stands allowed with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
apd

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M.DHANDAPANI, J.

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