BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.24157 of 2025
and
W.M.P(MD)Nos.18954 & 18955 of 2025

SHREE ENTERPRISES,
Represented by its Proprietorship,
Padmakala,
W/o.Murugan,
2G/89A Kokkur Main Road,
Rajiv Nagar,
Tuticorin – 628 008. ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (GST),
4th Floor, Commercial Taxes Buildings,
Dr.S.V.K.S.Thangaraj Salai,
Madurai – 625 020.
Camp Office at 1st Floor,
Commercial Taxes Buildings,
South High Ground Road,
Palayamkottai,
Tirunelveli – 627 002.

2.The State Tax Officer /
Commercial Tax Officer,

State Tax, Ettayapuram Circle,
No.10-1, ST-3, Kansapuram,
Kadalayoor Road,
Ettayapuram,
Thoothukudi,
Tamil Nadu – 628 902. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the order passed by the second respondent in Order No.ZD3302251299296/2020-2021/ dated 13.02.2025/ GSTIN 33CVDPP6180L1Z7 in respect of the periods from April 2020 - March 2021.

For Petitioner : Mr.S.Muthu Kumar Raja

For Respondents : Mr.J.K.Jeyaselan
Government Advocate

ORDER

Heard both sides.

2.The petitioner had suffered an adverse order at the hands of the second respondent. It is an exparte order. The case of the petitioner is that they did not come across the notice that was uploaded in the portal. That is why they are unable to appear for personal hearing.

3.In similar matters, this Court had set aside the impugned assessment order on condition that the petitioner would deposit 25% of the disputed tax through electronic gateway within two weeks from the date of receipt of a copy of this order. The petitioner shall file a reply to the show cause notice dated 25.11.2024, treating the impugned order as a addendum of the said notice within 30 days period. Upon such compliance, the second respondent shall provide an opportunity of personal hearing and pass final order on merits within a period of two months thereafter. If the petitioner fails to comply with any of the aforesaid condition, it shall be open to the second respondent to proceed further in the matter as if this writ petition had been dismissed.

4.This Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

08.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

G.R.SWAMINATHAN, J.

MGA

To

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W.P(MD)No.24157 of 2025

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