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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.12.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35461 of 2025
& W.M.P.(MD)No.28139 of 2025

Tvl Sri Mahalakshmi Blue Metals,
Represented by its Partner C. Selvaraj Pandi
33BOGPS2535K1ZR
No.2/174, Ramco Road
Kottaiyur, Virudhunagar

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC)
Commercial Tax Building
Aruppukottai.

... 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 in the impugned Order in GSTIN 33BOGPS2535K1ZR/2020-21 dated 09.12.2024 and Consequential order of rejection of rectification application dated 08.07.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

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For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 09.12.2024 and the rejection order dated 08.07.2025 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, all notices/communications were uploaded by the respondent in the GST common portal. Since the petitioner's accountant was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the

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respondent without providing any opportunity of personal hearing to the petitioner. Subsequently, the petitioner filed a rectification application against the said original order. However, same was rejected by the respondent vide order dated 08.07.2025. Due to the pendency of rectification application, the petitioner was not in a position to file an appeal against the original order. Therefore, without any other option, this petition has been filed.

5. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount, to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

6. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that the respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, he would submit that at the time of passing the rejection order, the respondents had duly considered all the objections and submissions made by the petitioner, in which case, the

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question of violation of principles of natural justice would not arise and thus, now, the only right course available for the petitioner is to file an appeal against the original order. Therefore, he requested this Court to pass appropriate orders.

7. In reply, the learned counsel for the petitioner would submit that in this case, the time limit for filing the appeal has already been expired and hence, he requests this Court to condone the delay on any terms and grant liberty to the petitioner to approach the concerned Appellate Authority.

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

9. In the case on hand, it is evident that the show cause notice was uploaded on the GST Portal Tab. According to the petitioner, he was not aware of the issuance of the said show cause notice issued through the GST Portal and the original of the said show cause notice was not

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furnished to them. In such circumstances, this Court is of the view that the impugned assessment order came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice.

10. However, according to the respondents, they had considered all the objections and submissions made by the petitioner at the time of passing the rejection order in the rectification application and hence, the question of violation of principles of natural justice would not arise in this matter. When such being the case, this Court is not inclined to interfere in this matter.

11. Therefore, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition is also closed.

12. While dismissing this petition, this Court is inclined to grant liberty to the petitioner to file an appeal against the original assessment order on terms. Therefore, this Court condone the delay in filing the appeal against the impugned assessment order dated 09.12.2024, subject

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to the payment of 20% of the disputed tax amount to the respondent (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 10% of disputed tax amount). In such case, the concerned Appellate Authority shall consider the appeal to be filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

12.12.2025

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

To

The Assistant Commissioner (ST) (FAC)
Commercial Tax Building
Aruppukottai.

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KRISHNAN RAMASAMY.J.,

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