BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 09.01.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.564 to 567 of 2026
and
W.M.P.(MD).Nos.509, 510, 543 and 536 of 2026

Tvl.ACR Transport,
Represented by its Proprietor,
R.Chrituraj ... Petitioner in all writ petitions

Vs

The State Tax Officer (Inspection-3),
Tirunelveli Intelligence Division,
Tirunelveli. ... Respondent in all writ petitions

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment orders on the file of respondent vide GSTIN 33AUSPC8824A1ZT/2019-20, GSTIN 33AUSPC8824A1ZT/2020-21, GSTIN 33AUSPC8824A1ZT/2021-22, GSTIN 33AUSPC8824A1ZT/2022-2023 respectively, dated 12.08.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the years 2019-2020, 2020-2021, 2021-2022, 2022-2023 respectively.

In all writ petitions

For Petitioner : Mr.Raja.Karthikeyan

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

COMMON ORDER

These Writ Petitions have been filed challenging the impugned assessment orders dated 12.08.2025 passed by the respondent.

2. The learned counsel appearing for the petitioner would submit that the impugned orders were passed ex parte, without affording any opportunity to the petitioner.

3. The learned Additional Government Pleader appearing for the respondent would submit that, in the present case, show cause notices were initially issued to the petitioner on 03.06.2025. Thereafter, another show cause notice was issued on 07.07.2025, fixing the dates of personal hearing on 21.07.2025 and 11.08.2025. All these notices were sent by RPAD and were issued in accordance with Section 74(1) of the TNGST Act. However, the petitioner refused to receive the show cause notices.

4. Considering the submissions made by the learned Additional Government Pleader appearing for the respondent and taking note of the

fact that the petitioner refused to receive the show cause notices, this Court is inclined to dismiss these Writ Petitions. However, liberty is granted to the petitioner to file an appeal before the appellate authority within a period of two weeks from the date of receipt of a copy of this order. On such appeal being filed, the appellate authority shall consider the same on merits and in accordance with law, if it is otherwise in order. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

09.01.2026

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No

TSG
To
The State Tax Officer (Inspection-3),
Tirunelveli Intelligence Division,
Tirunelveli.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)Nos.564 to 567 of 2026

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