BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.02.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.3490 & 3491 of 2026
& W.M.P(MD)Nos.2869 & 2884 of 2026

Tvl Ganesh Stores
Represented by its Proprietor Kandan Murugan
No. 3/2, Main Road
Kampili, Tirunelveli District 627 852

... Petitioner in both petitions

Vs.

The State Tax Officer
Sengottai Kollam Main Road
Sengottai, Tenkasi District

... Respondent in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus,

calling for the impugned assessment order on the file of respondent vide GSTIN 33AZVPM7472J1ZL/2021-22 and in summary order DRC 07 Reference No. ZD330725310347J dated 28.07.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22.

calling for the impugned assessment order on the file of respondent GSTIN 33AZVPM7472J1ZL/2022-23 dated 28.07.2025 (digitally signed on 29.07.2025) and in summary order DRC 07 Reference No. ZD3307253179280 dated 29.07.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2022-23.

For Petitioner
in both petitions : Mr.Raja.Karthikeyan

For Respondent
in both petitions : Mr.R.Suresh Kumar, AGP

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 28.07.2025 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 petitions are taken up for disposal at the stage of admission itself.

4. The learned counsel for the petitioner would submit that in these cases, the impugned order was passed by the respondent in the

name of M/s.Ganesh Stores with regard to mining activities, which is connected to the petitioner's sister concern, namely "M/s.Blue Metals". In this regard, initially, the notice in ASMT-10 dated 15.10.2024 was issued against M/s.Ganesh Stores. After receipt of the said notice, the petitioner had filed a detailed reply by pointing out the mistake of identity of the business concern. Thereafter, the notice in DRC-01 dated 08.04.2025 was issued to the petitioner, however, no reply was filed by the petitioner for the said notice. Under these circumstances, the impugned orders came to be passed by the respondent without considering the aforesaid reply dated 22.10.2024 filed by the petitioner. Hence, these petitions.

5. In reply, the learned counsel Additional Government Pleader appearing for the respondents would submit that in these cases, the respondents, being not satisfied with the reply filed by the petitioner for ASMT-10, had issued a notice in DRC-01 on 08.04.2025. However, no reply was filed by the petitioner for the said DRC-01 notice. Subsequently, three personal hearing notices dated 24.05.2025, 01.07.2025 & 11.07.2025 were also issued by the respondent, however,

the petitioner had failed to appear before the respondent. Under these circumstances, the impugned orders came to be passed by the respondent.

6. Hence, he would contend that in spite of provision of sufficient opportunities, the petitioner had failed to avail the said opportunities. In such case, the question of violation of principles of natural justice would not arise. Thus, he prays for dismissal of this petition.

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

8. In the cases on hand, the impugned orders were passed by the respondent, with regard to mining activities, in the name of M/s.Ganesh Stores, however, the said data is connected to the petitioner's sister concern, namely “M/s.Blue Metals”. In this regard, the notice in ASMT-10 dated 15.10.2024 was issued against M/s.Ganesh Stores, for which, a detailed reply was filed by the petitioner on 22.10.2024,

whereby, they pointed out the mistake of identity of the business concern.

9. Upon perusal of the reply dated 22.10.2024, it appears that though the petitioner raised the issue with regard to mistake of identity of the business concern, he had failed to provide necessary details, viz., transaction details, turn-over and GSTR-3B statements pertaining to M/s.Blue Metals (petitioner's sister concern), against which the proceedings is supposed to be initiated by the respondent.

10. Under these circumstances, the respondents, being not satisfied with the reply dated 22.10.2024, had issued a notice in DRC-01 on 08.04.2025. However, no reply was filed by the petitioner for the said DRC-01 notice. Subsequently, three personal hearing notices dated 24.05.2025, 01.07.2025 & 11.07.2025 were also issued by the respondent, in spite of which, the petitioner had failed to appear before the respondent.

11. Normally, after participating in the proceedings, it is the duty of an Assessee to verify with regard to the subsequent development in the said proceedings. However, in this case, though the show cause notice and subsequent three reminders/personal hearing notices were issued by the respondent, no steps were taken by the petitioner either to file the reply or to appear before the respondent for personal hearing.

12. In view of the above, as rightly contended by the respondent, it is clear that the petitioner had deliberately failed to utilise the opportunities to establish his case before the respondent. When such being the case, the question of violation of principles of natural justice would not arise. Therefore, this Court is of the considered view that the impugned assessment orders passed by the respondent need no interference of this Court.

13. At this juncture, the petitioner seeks for liberty to file an appeal against the assessment orders and also he undertook to pay additional 10% of disputed tax amount, over and above the statutory pre-deposit, to the respondent.

14. For all the reasons stated above, this Court is not inclined to entertain these petitions. Therefore, these writ petitions are dismissed. As requested, the liberty is granted to the petitioner to file an appeal against the assessment orders, subject to the payment of additional 10% of disputed tax amount over and above the statutory pre-deposit, in each case, to the respondent-Department within a period of 3 weeks from the date of receipt of a copy of this order. Upon such payment, the concerned Appellate Authority is directed to take the appeal on record, if it is otherwise in order, and decide the same, on merits and in accordance with law, as expeditiously as possible. No cost. Consequently, the connected miscellaneous petitions are also closed.

09.02.2026

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

To

The State Tax Officer
Sengottai Kollam Main Road
Sengottai, Tenkasi District

KRISHNAN RAMASAMY.J.,

nsa

W.P.(MD)Nos.3490 & 3491 of 2026
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