BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.02.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3685 of 2026
& W.M.P(MD)No.2980 of 2026

Tvl Koshik World
Represented by its Proprietor R.Rashraj
GSTIN 33EWQPR8588J1ZC
No. 18-70, Arul Raj
Katapuzhivilai, Karungal Post- 629157

... Petitioner

Vs.

The State Tax Officer,
Thuckalay-2 Assessment Circle
Commercial Taxes Buildings
Nagercoil.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for records in assessment orders issued by the respondent in GSTIN33EWQPR8588 J1ZC for the assessment year 2021-22 dated 18.06.2025 and quash the same as illegal, arbitrary and in violation of the principles of natural justice, and direct the respondent to pass assessment order afresh after affording an opportunity of being heard within such time as may be directed by this Honble Court.

For Petitioner : Mr.Sudalai Muthu N

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned assessment order dated 18.06.2025 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 petition is taken up for disposal at the stage of admission itself.

4. The learned counsel for the petitioner would submit that in this case, after the receipt of notice in DRC-01 dated 12.09.2024, the petitioner had filed his reply and participated in the personal hearing before the respondent. Thereafter, the impugned assessment order was passed on 18.06.2025. Subsequent to the said order, entire disputed tax amount was recovered from the petitioner. However, now, aggrieved

over the interest and penalty imposed by the respondent, the petitioner is intend to file an appeal against the said assessment order.

5. Further, he would submit that though the assessment order was passed on 18.06.2025, due to the negligence on the part of the petitioner's consultant, the petitioner remained unaware of the said order and hence, he was not in a position to file an appeal within the prescribed time limit. Hence, he requests this Court to condone the delay and grant liberty to file an appeal against the assessment order.

6. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that in this case, the petitioner had duly filed their reply for the show cause notice and also participated in the personal hearing. However, now, he is taking a stand that he is not aware of the assessment order. Having filed the reply and participated in the personal hearing, now, it is not proper for the petitioner to make such a plea and thus, he would contend that the reason assigned for delay in filing the appeal is not acceptable. Hence, 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 case on hand, after the receipt of notice in DRC-01 dated 12.09.2024, the petitioner had filed his reply and participated in the personal hearing. Thereafter, the impugned assessment order was passed on 18.06.2025. Subsequent to the said order, entire disputed tax amount was recovered from the petitioner. However, now, aggrieved over the interest and penalty imposed by the respondent, the petitioner is intend to file an appeal against the said assessment order. According to the petitioner, due to the negligence on the part of the petitioner's consultant, he remained unaware of the said order and hence, he was not in a position to file an appeal within the prescribed time limit.

9. However, as rightly contended by the respondent, having filed the reply and participated in the personal hearing, now, it is not proper for the petitioner to make a plea that he is not aware of the uploading of

assessment order and hence, the reason assigned for delay in filing the appeal is not acceptable.

10. Normally, after participating in the proceedings, it is the duty of an Assessee to verify the GST web portal for subsequent development in the said proceedings. However, in this case, though the assessment order was passed as early as on 18.06.2025, no steps were taken by the petitioner to challenge the assessment order for a period of 8 months. Now, the petitioner had filed this petition by taking a stand that he is not aware of the uploading of assessment order and also he is seeking for liberty to file an appeal against the said order.

11. As stated above, the reason assigned by the petitioner for delay in challenging the assessment order is not acceptable. Further, this Court does not find any force in the submission made by the petitioner and hence, not in a position to grant liberty as requested by him.

12. In view of the above, this Court is inclined to dismiss the present petition as devoid of merits. Accordingly, this writ petition is

dismissed. No cost. Consequently, the connected miscellaneous petition is also closed.

10.02.2026

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

To

The State Tax Officer,
Thuckalay-2 Assessment Circle
Commercial Taxes Buildings
Nagercoil.

KRISHNAN RAMASAMY.J.,

nsa

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