



W.P.(MD)No.4151 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4151 of 2026

and

W.M.P.(MD)No.3471 of 2026

Tvl.Sri Bala Abirami Matching Centre,
Rep. by its Proprietor T.Somanathan,
No.51C, East Car Street,
Tuticorin – 628 002.

... Petitioner

Vs.

1.The Proper Officer / State Tax Officer,
Ettayapuram,
Tuticorin.

2.The Assistant Commissioner,
Tuticorin – 1,
Tirunelveli.

... Respondents

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



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for the impugned assessment order on the file of first respondent vide GSTIN : 33GJIPS8799P1ZQ/2017-18 dated 26.12.2023 and 2nd respondent summary order reference number vide ZD331224273160W dated 31.12.2024 and quash the same as illegal and devoid of merits and direct the respondents to redo the assessment proceedings for the year 2017 – 2018.

For Petitioner : Mr.Raja Karthikeyan

For Respondents : Mr.R.Suresh Kumar,

Additional Government Pleader

ORDER

Challenge has been made against the impugned assessment order dated 26.12.2023 passed by the first respondent.

2.By consent, this Writ Petition is taken up for disposal at the admission stage itself.

3.Learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the respondents in the GST common portal. Later, the petitioner filed a rectification application on 19.03.2024, however, the second respondent issued



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the rectified order with the same demand vide order dated 31.12.2024. Hence, an ex-parte order has been passed against the petitioner, challenging the same the petitioner is before this Court.

4.Learned Additional Government Pleader appearing for the respondents would submit that the petitioner had knowledge of the notices issued by the respondents and they have also filed a rectification application which came to be rejected by the respondents. He would further submit that the petitioner has not chosen to challenge the same and prays for dismissal of this Writ Petition.

5.Heard the learned Counsel on either side.

6.Admittedly, the notices were uploaded in the web portal and the petitioner having knowledge of the assessment made, had filed a rectification application dated 19.03.2024 before the respondents. The second respondent upon consideration, has passed a rectified order dated 31.12.2024, however with the same demand. However, the petitioner has not taken any steps to challenge the said rectification order for the past 1 ½ years. Such



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being the case, this Court is not inclined to entertain this Writ
Petition.

7. Accordingly, this Writ Petition stands dismissed. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

16.02.2026

Index: Yes/No

Internet: Yes/No

Neutral Citation: Yes/No

MR



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To

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Ettayapuram,
Tuticorin.

2.The Assistant Commissioner,
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KRISHNAN RAMASAMY, J.

MR

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