BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.02.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3833 of 2026
& W.M.P(MD)No.3149 of 2026

Tvl.Vishagan Traders
Rep. by its Proprietor K.Anjali
No.53, SKN Complex
Dindigul Road, Palani
Dindigul District - 624601

... Petitioner

Vs.

1. The Deputy State Tax Officer-2
Palani-1 Assessment Circle
Palani, Dindigul District

2. The Proper Officer
Palani-1 Assessment Circle
Palani, Dindigul District

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records pertaining to the impugned order passed by the 1st Respondent vide his proceedings in GST No. 33DLHPA8432H1ZB/2021-22 dated 28-11-2025 and consequential order passed by the 2nd respondent in GSTIN 33DLHPA8432H1ZB /2021-22 dated 08-12-2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

For Petitioner : Mr.A. Satheesh Murugan

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging impugned orders dated 28.11.2025 & 08.12.2025 passed by the respondents.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

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, initially, the show cause notice dated 27.05.2025 was issued and the impugned order dated 28.11.2025 was passed by the respondent for the issue, pertaining to the difference in Form GSTR-2A and GSTR-3B,

whereby, the disputed tax amount was quantified as a sum of Rs.87,524/-. Subsequently, once again, the respondent had issued another show cause notice dated 21.08.2025 and passed the impugned order dated 08.12.2025 for two issues, out of which, one is pertaining to the very same issue, viz., the difference in Form GSTR-2A and GSTR-3B, which was already covered vide earlier order dated 28.11.2025. In the 2nd impugned order dated 08.12.2025, the disputed tax amount for the very same issue was quantified to a sum of Rs.89,134/-, which leads to double taxation and the same is not sustainable in law. Thus, he requests this Court to quash the impugned order dated 28.11.2025.

5. As far as the impugned order dated 08.12.2025 is concerned, he would submit that all notices/communications were uploaded by the respondent in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the said impugned order dated 08.12.2025 came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner.

6. Further, he would submit that now, the petitioner is willing to pay 25% of the disputed tax amount, in impugned order dated 08.12.2025, 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 said impugned order.

7. In reply, the learned Additional Government Pleader had confirmed the submissions made by the petitioner and requested this Court to quash the impugned order dated 28.11.2025 and set aside the impugned order dated 08.12.2025, subject to the payment of 25% of the disputed tax amount as agreed by the petitioner.

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

9. In the case on hand, initially, the impugned order dated 28.11.2025 was passed by the 1st respondent for only one issue

pertaining to the difference in Form GSTR-2A and GSTR-3B. Subsequently, the impugned order dated 08.12.2025 was passed by the 2nd respondent for two issues, out of which, one is very same issue, viz., the difference in Form GSTR-2A and GSTR-3B, which was already covered by earlier order dated 28.11.2025. Hence, it is clear that two impugned orders dated 28.11.2025 and 08.12.2025 were passed for the very same issue, which leads to duplication of proceedings and double taxation.

10. When such being the case, as rightly contended by the petitioner, the earlier order dated 28.11.2025 passed by the respondent is not sustainable in law and hence, the same is liable to be quashed.

11. As far as the impugned order dated 08.12.2025 is concerned, 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 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.

12. Further, it was submitted by the learned counsel for the petitioner that now, the petitioner is willing to pay 25% of the disputed tax amount, as demanded vide impugned order dated 08.12.2025, to the respondent. In such view of the matter, as stated above, this Court is inclined to quash the earlier order dated 28.11.2025 passed by the 1st respondent and set aside the subsequent order dated 08.12.2025 passed by the 2nd respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 28.11.2025 is quashed and the impugned order dated 08.12.2025 is set aside and the matter is remanded to the 2nd respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

13. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

11.02.2026

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

To

1. The Deputy State Tax Officer-2
Palani-1 Assessment Circle
Palani, Dindigul District

2. The Proper Officer
Palani-1 Assessment Circle
Palani, Dindigul District

KRISHNAN RAMASAMY.J.,

nsa

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