BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.5702 of 2026
and
W.M.P(MD)No.4752 of 2026

M.G.P.Store ... Petitioner

Vs.

1.The Deputy Commissioner(GST Appeals)(State Tax)
Madurai & Tirunelveli
CT Buildings, A.R.Line Road,
Palayamkottai,
Tirunelveli.

2.The Deputy State Tax Officer-1
Kuzhithurai Assessment Circle
Kaniyakumari District. ...Respondents

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the impugned order in GSTIN.33AAIPU9129N2ZY/2021-2022 dated 28.11.2025 on the file of the 2nd respondent and quash the same.

For Petitioner :Mr.I.Romeo Roy Alfred
For Respondents :Mr.R.Suresh Kumar
Special Government Pleader

ORDER

This writ petition is filed with a prayer calling for the records relating to the impugned order bearing reference No. GSTIN. 33AAIPU9129N2ZY/2021-2022 dated 28.11.2025, on the file of the second respondent and to quash the same.

2.Upon hearing the learned counsel for the petitioner and perusing the material records of the case, the contention of the learned counsel for the petitioner is that even though pursuant to the show cause notice the petitioner has submitted a reply and the said reply is not even enumerated, as one of the items under reference column. Secondly, even though some passing reference is made in one word, it is stated that the reply is not accepted and merely because the petitioner did not appear for personal hearing, the reply itself is ignored. Even though in yet another portion of the impugned order the reply of the petitioner is referred to, but no answer whatsoever is given to the various contentions that are made in the reply. Therefore, when the impugned order does not reflect due application of mind on the reply that is submitted by the petitioner, the same would in effect be in violation of the principles of natural justice. If the order of assessment is in violation of principles of natural justice, this Court would entertain the writ petition under Article 226 of the Constitution of India and quash the order and direct the assessing authority to give an opportunity to the petitioner.

3.Per Contra, the learned Additional Government Pleader would submit that in this case, though it is not enumerated as one of the items in the column of reference, upon perusing the order, it can be seen that the reply filed by the petitioner has been specifically mentioned and it is being considered and the reasons mentioned in the reply have not been accepted by the assessing authority. Therefore, this is not a case of violation of principles of natural justice and the petitioner is entitled to file an appeal. The period of limitation is also available for the petitioner to file the appeal.

4.I have considered the rival submissions made on either side and perused the material records of the case.

5.It can be seen that the reply is referred to in the Internal Page No.4 of the order of assessment and it is stated that the reply is not accepted. Further, it is also mentioned that the taxpayers reply was verified and the further findings is given. Therefore, when the petitioner chose to file a reply and chose not to appear for the personal hearing and not to avail the other opportunities and when the reply has been considered by the authority and the orders have been passed, I am not able to conclude that the order is passed in violation of the principles of natural justice, so as to entertain a writ petition under Article 226 of the Constitution of India. This is a fit case where the petitioner must be relegated to the appellate remedy.

6.This Court is not expressing any opinion as to the application of mind, consideration of all the grounds that are raised in the reply and the merits or otherwise the case of the petitioner. The petitioner is now within the condonable limit as far as the impugned order of assessment is concerned. In view thereof, this writ petition is disposed on the following terms:

(i)Within one week from the date of receipt of the web copy of the order without waiting for the certified copy of the order, the petitioner shall prefer an appeal as against the impugned order dated 28.11.2025 to the Appellate authority.

(ii)Upon filing of such appeal, the same shall be treated as within the time and orders on merits shall be passed by the appellate authority by duly considered all the grounds that may be raised. It is made clear that this Court has not expressed any opinion on the various grounds raised by the petitioner. No cost. Consequently, connected miscellaneous petition is closed.

02.03.2026

NCC:Yes/No
Ns

To
1.The Deputy Commissioner(GST Appeals)(State Tax)
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Palayamkottai,
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2.The Deputy State Tax Officer-1
Kuzhithurai Assessment Circle
Kaniyakumari District.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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