



WEB COPY

W.P(MD)No.6060 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 06.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.6060 of 2026
and
W.M.P(MD)Nos.5091 and 5092 of 2026**

Snekha Agency

... Petitioner

Vs.

1.The Appellate Deputy Commissioner(GST)
4th Floor, Commercial Taxes Buildings,
Dr.S.V.K.S.Thangaraj Salai,
Madurai-625 020.
Camp Office at 1st Floor,
Commercial Taxes Buildings,
Sough High Ground Road,
Palayamkottai,
Tirunelveli-627 002.

2.The State Tax Officer-II(Inspection)
Office of the Joint Commissioner (ST)(IW)
Office at 1st Floor,
Commercial Taxes Buildings,
Sough High Ground Road,
Palayamkottai,
Tirunelveli-627 002.

...Respondents

Writ Petitions are filed under article 226 of the Constitution of India,
praying to issue a Writ of Ceriorari, to call for the records pertaining to the
order passed by the 2nd respondent passed in Order



No.ZD331024087467C/2017-2018 dated 14.10.2024/GSTN:
33AWHPM7660HIZC in respect of the period from July 2017 – March
2018 and quash the same as illegal arbitrary and contrary to law.

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For Petitioner :Mr.S.Muthukumar Raja
For R1 & R2 :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

The writ petition is filed challenging the order dated 14.10.2024.

2.Upon finding that there is mismatch between GSTR 2A and GSTR 3B, the impugned order has been passed. However, it can be seen that the petitioner has already paid the tax component and what is decided in the order is only the interest and the penalty. The reasons that are mentioned in the affidavit for not availing opportunity to place such materials, when the show cause notice was issued is also taken into account. It is also seen that the proceedings were conducted only by uploading the notice and the order online.

3.For all the above reasons, I am of the view that an opportunity can be granted to the petitioner to appear before the Authority and place on record such materials and also take such stand, the authority can consider afresh and fresh orders.



4.In view thereof, this writ petition is ordered on the following terms:

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(i)The impugned order dated 14.10.2024/GSTN:

33AWHPM7660HIZC shall stand set aside. The matter stands remitted back to the file of the second respondent and the petitioner shall appear before the second respondent without fail and furnish such documents and also place on record such reply and the petitioner shall cooperate for the completion of the proceedings. The proceedings shall be completed as early as possible.

No costs. Consequently, connected miscellaneous petitions are closed.

06.03.2026

NCC:Yes/No

Ns

To

1.The Appellate Deputy Commissioner(GST)

4th Floor, Commercial Taxes Buildings,

Dr.S.V.K.S.Thangaraj Salai,

Madurai-625 020.

Camp Office at 1st Floor,

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D.BHARATHA CHAKRAVARTHY, J.

Ns

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W.M.P(MD)Nos.5091 and 5092 of 2026**

06.03.2026