BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09-03-2026

CORAM

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).Nos.6155, 6209 and 6011 of 2026
and
W.M.P(MD).Nos.5165, 5167, 5218, 5221, 5051 and 5053 of 2026

Tvl. White Nights Entertainment,
Represented by its proprietor,
Vijaya Subramanian Allalkathan,
2/3, 163, Nainar Agaram,
Kadayanallur,
Neduvayal,
Tenkasi 627 803. ... Petitioner in all W.Ps.

Vs.

1. The State Tax Officer,
   Sengottai Assessment Circle,
   126A, New No.43/1,
   Sengottai -Kollam Main Road,
   Sengottai 627 809.

2. The Deputy Commissioner (ST),
   GST Appeal, Madurai and Tirunelveli,
   Commercial Taxes Building,
   Reserve Line, Palayamkottai.
   Tirunelveli 627 002. ... Respondents in all W.Ps.

Prayer in W.P.(MD)No.6155 of 2026: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records of impugned order passed under Section 74 dated 03.03.2025 having Reference No.

ZD3303250026105 passed by the 1st respondent for the financial year 2023-24 and Appeal rejection order having Reference No. ZD330925440144I dated 30.09.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the first respondent to consider the matter afresh on merits after providing an opportunity of personal hearing and pass such other or further orders as may deem fit and proper in the circumstances of this case.

Prayer in W.P.(MD)No.6209 of 2026: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF CERITORARIFIED MANDAMUS, to call for the records of impugned order passed under Section 74 dated 03.03.2025 having Reference No. ZD330325002719L passed by the 1st respondent for the financial year 2023-24 and Appeal rejection order having Reference No. ZD330925439973U dated 30.09.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the first respondent to consider the matter afresh on merits after providing an opportunity of personal hearing and pass such other or further orders as may deem fit and proper in the circumstances of this case.

Prayer in W.P.(MD)No.6011 of 2026: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records of impugned order passed under Section 74 dated 03.03.2025 having Reference No. ZD3303250025511 passed by the 1st respondent for the financial year

2023-24 and Appeal rejection order having Reference No. ZD330925439071G dated 30.09.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the first respondent to consider the matter afresh on merits after providing an opportunity of personal hearing and pass such other or further orders as may deem fit and proper in the circumstances of this case.

For Petitioner	:	Mr.V.Parthiban (in all W.Ps.)
For Respondents	:	Mr.R.Suresh Kumar Additional Government Pleader (in all W.Ps.)

COMMON ORDER

By this common order all the three writ petitions are being disposed of.

2. Heard Mr.V.Parthiban, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader, who takes notice for the respondents.

3. These writ petitions have been filed by the same assessee. The orders impugned in these writ petitions were passed in exercise of powers under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017. It was found that the petitioner had wrongfully claimed Input Tax Credit with reference to different transactions. Although a show cause notice was issued, the petitioner failed to submit any reply and consequently, an ex-parte order was passed. The petitioner subsequently preferred appeals, however, the same were filed with a delay of 13 days beyond the condonable limit. Hence, the appeals were rejected. Aggrieved by the same, the petitioner is before this Court

4. The learned counsel for the petitioner submits that the impugned orders have been passed merely on account of the default on the part of the seller. It is further submitted that the petitioner had stopped trading only because the show cause notice as well as the impugned orders were uploaded on the portal. However, there was some lapse on the part of the petitioner in not submitting a reply. He further submits that the transactions were genuine and that he is in possession of invoices and other supporting documents thereof.

5. The learned Additional Government Pleader appearing for the respondents submits that when the show cause notice was issued, the petitioner ought to have responded to the same. As per the relevant rules, service of notice is complete by uploading on the portal. It is further submitted that where an appeal is filed beyond the condonable limit, the appellate authority has no option but to reject the same.

6. He further submits that the claim of Input Tax Credit is on the basis of a bogus invoice. It is found that the seller in question is nothing but a bill trading company without any actual business.

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

8. It may be true that the seller in question is only a bill trading company, in which case the invoice will become bogus but however, an opportunity can be granted for the petitioner to put forth its case. It is true that uploading of the show cause notice in the portal and passing of the order and uploading the same in the portal amounts to service as per

the Act as well as the Rules framed thereunder. But at the same time in these cases, considering the overall facts and circumstances, this Court has been extending an opportunity for the assessee, on a condition that the petitioner deposits 25% of the disputed tax amount.

9. In view thereof, all the three writ petitions are allowed on the following terms:-

i. The petitioner is directed to deposit 25% of the disputed tax amount before the respondent within a period of four weeks from the date of receipt of a web copy of this order, without waiting for the certified copy of the order.
ii. On such deposit, the impugned order dated 03.03.2025 & 30.09.2025 are set aside and the matter is remanded back to the file of the respondent.
iii. Thereafter, the petitioner is directed to appear before the respondent without fail, file any additional reply, and produce all documents in support of his claim .
iv. Upon receipt of the same, the respondents are directed to reconsider the issue afresh and and pass appropriate orders on

merits and in accordance with law as expeditiously as possible.

v. It is needless to state that the petitioner depositing 25% of the disputed tax amount, the bank attachment shall be lifted and the account shall be de-freezed.

vi. No costs. Consequently, connected miscellaneous petition is closed.

09.03.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
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To

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D.BHARATHA CHAKRAVARTHY, J.

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