BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**12.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 6730 of 2026
and
W.M.P.(MD) No.5556 of 2026

Tvl. Paulraj,
rep. by its Proprietor Paulraj. ... Petitioner

Vs

The State Tax Officer / Commercial Tax Officer,
Ettayapuram Assessment Circle,
Thoothukudi District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the impugned assessment order on the file of respondent *vide* GSTIN 33ARZPP6004F1ZL/2017-18 and in summary order DRC 07 Reference Number ZD3311241778962 dated 22.11.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

O R D E R

This writ petition is filed challenging the impugned order dated 22.11.2024. By the said order passed under Section 73 of the TNGST Act, 2017, for the tax period 2017-18, it is noted there are certain defects, including mismatch between GSTR 3B and GSTR 1, etc.

2. The learned counsel for the petitioner submits that as the entire exercise was conducted only by uploading the show cause notice and the order in the portal, the petitioner could not make use of the opportunity.

3. The learned Additional Government Pleader would submit that as per the Act and the rules framed thereunder, uploading of the show cause notice as well as the order amounts to service and therefore, without availing the opportunity, belatedly, the present writ petition is being filed.

4. I have considered the rival submissions made on either side and perused the assessment order, the grounds on which the defects are noted

and the tax liability on the other heads imposed. I have also considered the reason that is mentioned in the affidavit filed in support of the writ petition for not participating in the assessment proceedings.

5. On an overall consideration of the facts and circumstances of the case, I am of the view that one opportunity can be granted to the petitioner since the petitioner has also said to have suffered with a road accident, however, on condition to deposit 25% of the disputed tax amount.

6. In view thereof, this writ petition is allowed on the following terms:

(a) Within four (4) weeks from the date of receipt of the web copy of the order, without waiting for the certified copy of the order, the petitioner shall deposit 25% of the disputed tax amount;

(b) Upon such deposit, the impugned order, dated 22.11.2024 shall stand set aside and the matter is remanded back to the file of the respondent for fresh disposal;

(c) It will be open for the petitioner to appear before the respondent and file a reply and also place on record such documents in support of its claim and to raise all grounds, both factual and legal, before the respondent;

(d) It is for the respondent to consider and pass orders afresh in accordance with the law;

(e) It is made clear that 25% deposit will be subject to the ultimate orders that are passed by the respondent and if the plea of the petitioner is accepted for any of the years, i.e., 2017-18, 2018-19, 2019-20 and 2020-21, thereafter the amount can be adjusted for the other liabilities of the petitioner; and

(f) No costs. Consequently, connected miscellaneous petition is closed.

NCC : Yes/No **12.03.2026**
apd (1/4)

To
The State Tax Officer / Commercial Tax Officer,
Ettayapuram Assessment Circle,
Thoothukudi District.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 6730 of 2026

12.03.2026
(1/4)