BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 10.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.6417 of 2026
and
W.M.P(MD)No.5357 and 5358 of 2026

Saji ... 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,
South High Ground Road,
Palayamkottai, Tirunelveli-627 002.

2.The Assistant Commissioner,
Tuticorin-II, Assessment Circle,
No.6R, North Cotton Road,
Thoothukudi,
Tamil Nadu-628 001. ...Respondents

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari,to call for the records pertaining to the order passed by the 2nd respondent passed in Reference No.ZD330724064344G/2022-2023 dated 04.07.2024/GSTIN: 33BZCPS3188R1ZK in respect of the periods from April 2022-March 2023.

For Petitioner :Mr.S.Michel Heldon Kumar
For Respondents :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

The writ petition is filed challenging the impugned order passed by the 2nd respondent dated 04.7.2024. The said order is an order of assessment passed under Section 73 of the Tamil Nadu TNGST Act.

2.The contention of the petitioner is that the order was passed ex-parte by uploading the show cause notice and the order only in the portal. The petitioner could not effectively participate in the same.

3.The learner Additional Government Pleader would submit that uploading the show cause notice and the order amounts to proper service as per the Act and the Rules and having failed to avail the opportunity, the petitioner cannot now belatedly approach this court.

4.I have considered the nature of defects that are pointed out in the assessment order and the reasons mentioned in the affidavit by the petitioner, I am of the view that, considering the overall facts and circumstances of the case, especially the fact that the show cause notice and the order were uploaded in the portal alone, an opportunity can be granted to the petitioner, however, on condition to deposit 25% of the disputed tax amount.

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

(i)The petitioner shall deposit 25% of the disputed tax amount within a period of four weeks from the date of receipt of web copy of the order.

(ii)Upon such deposit, the impugned order dated 04.07.2024 shall stand set aside. The matter stands remanded back to the file of the second respondent.

(iii)The petitioner shall appear before the 2nd respondent without fail and file such reply and produce such document in support of his contentions and it is for the second respondent to consider the same in accordance with law and pass orders afresh. No cost. Consequently, connected miscellaneous petitions are closed.

10.03.2026

NCC:Yes/No
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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,
Commercial Taxes Buildings,
South High Ground Road,
Palayamkottai, Tirunelveli-627 002.

D.BHARATHA CHAKRAVARTHY, J.

Ns

2. The Assistant Commissioner,
Tuticorin-II, Assessment Circle,
No.6R, North Cotton Road,
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Tamil Nadu-628 001.

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