BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 06.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.6100 of 2026
and
W.M.P(MD)No.5119 of 2026

Tvl.Sri Bhuvaneshwari Cartons
Represented by its Proprietor K.Anantharaman
GSTIN 33ADWPA2144r1ZX,
5R, SIPCOT Complex,
Pudukkottai-622002. ... Petitioner

Vs.

The Deputy State Tax Officer-2
Pudukottai -1 Assessment Circle,
Commercial Taxes Buildings,
Pudukottai. ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorarified Mandamus, to call for the records on the file of the respondent in GSTIN:33ADWPA2144E1ZX/2017-18 dated 29.12.2023 and consequential Suo motu rectification proceedings issued by the respondent in GSTIN:33ADWPA2144E1ZX/2017-18 dated 27.06.2024 for the assessment year 2017 -18 by the respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity by following CBIC Circular No.183/15/2022-GST (F.No.CBIC-20001/2/2022-GST), Dated 27.12.2022 within such time as may be directed by this Court.

For Petitioner :Mr.N.Sudalaimuthu
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned orders dated 29.12.2023 and 27.06.2024.

2.Upon perusal of the impugned orders, it can be seen that when there was mismatch between GSTR 3B and GSTR 2A, the petitioner did not avail the opportunity, when the show cause notice is uploaded and the final order was passed. Accordingly, the impugned orders came to be passed ex-parte.

3.It is contended on behalf of the petitioner that at the petitioners own request, the GSTIN account itself was closed long back and therefore, in this case, the petitioner cannot be expected to periodically verify the portal and participate in the proceedings.

4.This Court, takes into account the said submission, is of the view that one more opportunity can be granted to the petitioner, however, on condition to pay 25% of the disputed tax amount. This writ petition is ordered on the following terms:

(i)The petitioner shall pay 25% of the disputed tax amount within a period of four weeks from the date of receipt of web copy of this order. Upon such payment, the impugned orders dated 29.12.2023 and 27.06.2024 shall stand set aside and the matter stands remitted back to the file of the respondent. The petitioner shall appear before the respondent without fail and file such reply and produce such documentary evidence in support of his claim and the respondent authority shall pass orders fresh in accordance with law, as expeditiously as possible.

(ii)It is also made clear that since the matter is remanded back for fresh disposal upon payment of the 25% of the tax liability, freezing of the petitioner's bank account shall stand raised. No costs. Consequently, connected miscellaneous petition is closed.

06.03.2026

NCC:Yes/No
Ns

To
The Deputy State Tax Officer-2
Pudukottai -1 Assessment Circle,
Commercial Taxes Buildings,
Pudukottai.

D.BHARATHA CHAKRAVARTHY, J.

Ns

W.P(MD)No.6100 of 2026
and
W.M.P(MD)No.5119 of 2026

06.03.2026