BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 10.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.6421 of 2026
and
W.M.P(MD)No.5361 of 2026

M/s.T.Raguram Tex
Rep by its Proprietor R.Thirumavalavan
GSTIN 33ANQPT3023M1ZM
1, Alagapuri Stret,
Aruppukottai,
Virudhunagar. ... Petitioner

Vs.

The Assistant Commissioner(ST)
Aruppukottai Assessment Circle,
Commercial Tax Building
Aruppukottai. ...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in the impugned order in GSTIN:33ANQPT3023M1ZM/2021-22 dated 18.08.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner :Mr.S.Karunakar
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 18.08.20/25.

2.Upon perusal of the said order, it can be seen that it is an ex-parte order of assessment passed under Section 73 of the TNGST Act. The order was passed for the reasons of short paid of tax on traceable supplies, excess claim of ITC, Scrutiny of ITC reversals, claim of ineligible ITC, Interest of late reporting, Interest on late reporting of invoices, late fee due to belated filing of Form GSTR-1 and GSTR-9, and the interest under Section 50 and penalty under Section 74 of the GST Act.

3.I have also perused the reasons mentioned in paragraph nine of the affidavit with reference to each and every aspect of the impugned order, it is seen that this is a case where the show cause notice and the order were uploaded only in the portal and the petitioner has put forth his reasons for not effectively participating during the assessment proceedings.

4.Per Contra, the learned Additional Government Pleader would submit that uploading of show cause notice and the order in the portal amounts to proper service and it is for the petitioner to have participated in the proceedings and belatedly they cannot approach this Court.

5.Considering the grounds on which the assessment orders were passed and the explanation given by the petitioner in the affidavit filed in support of the repetition and the overall facts and circumstances of the case, I am of the view that one opportunity can be granted to the petitioner, however, on condition to deposit 25% of the disputed tax amount alone.

6.It is stated that 9% of the amount had already paid. In view thereof, this writ petition is ordered on the following terms:

(i)The petitioner shall pay the balance 16% of the disputed tax amount within a period of four weeks from the date of receipt of web copy of this order.

(ii)Upon such payment, the impugned order dated 30.10.2025 shall stand set aside and the matter stands remitted back to the file of the respondent for first consideration.

(iii)The petitioner shall appear before the respondent without fail and file such reply and produce such documents in his favor and it is for the respondent to consider the same in accordance with law and pass fresh orders. No costs. Consequently, connected miscellaneous petition is closed.

10.03.2026

NCC:Yes/No
Ns

D.BHARATHA CHAKRAVARTHY, J.

Ns

To

The Assistant Commissioner(ST)
Aruppukottai Assessment Circle,
Commercial Tax Building
Aruppukottai.

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