



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 10.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.6608 of 2026
and
W.M.P(MD)No.5461 of 2026**

Tvl.Techno Plus
Represented by its Proprietrix S.Anees Begam
GSTIN 33CAWPA5934M1Z8
8/376, 377 Mathalamparai,
Pullukattu Valasai Kunaramanallur,
Tirunelveli-627 814.

... Petitioner

Vs.

The Assistant Commissioner(ST)
Tenkasi Assessment Circle,
Commercial Taxes Building,
Tenkasi

...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN:33CAWPA5934M1Z8/2021-22 and dated 31.07.2025 for the assessment year 2021-22 passed by the respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, non-speaking, illegal, arbitrary wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.



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For Petitioner
For Respondent

:Mr.N.Sudalaimuthu
:Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the order dated 31.07.2025. The impugned order is an assessment passed under Section 73 of TNSC Act, 2017.

2.It can be seen from the impugned order that since the petitioner did not appear before the respondent and file reply or such documents, the ex-parte order of assessment has been passed. The petitioner has mentioned about the circumstances, in which, the petitioner could not effectively participate, since the proceedings were only uploaded in the web portal and the reasons on merits are also given in the affidavit.

3.Per Contra, the learned Additional Government Pleader would submit that the uploading of the show cause notice and the order in the web portal amounts to service as per the Act and the Rules framed thereunder and without participating in the enquiry belatedly the petitioner should not approach this Court for relief.



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

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5.Considering the overall facts and circumstances of the case, including the reasons on which the ex-parte order came to be passed under the circumstances adduced by the respondent in not participating in the enquiry, then the explanation sought to be given on merits, I am of the view that an opportunity can be granted to the petitioner however, on condition.

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

(i)The impugned order dated 31.07.2025 shall stand set aside and the matter stands remanded back to the file of the respondent for fresh consideration.

(ii)The petitioner shall appear before the respondent and produce such documents and file such reply in support of his contention and it is for the respondent to consider the same in accordance with law and pass fresh orders. No cost. Consequently, connected miscellaneous petition is closed.

10.03.2026

NCC:Yes/No
Ns



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D.BHARATHA CHAKRAVARTHY, J.

Ns

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