



W.P(MD)No. 6792 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED :12.03.2026

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 6792 of 2026

and

W.M.P.(MD) Nos.5619 & 5620 of 2026

M/s.SMR Transport

rep. by its Proprietor Ramar Sivagami.

... Petitioner

Vs

The Commercial Tax Officer (State)

Tuticorin I Assessment Circle,

Tuticorin

Tamilnadu.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records pertaining to the impugned order passed by the respondent in order Reference No. ZD330224108047X dated 19.02.2024 and quash the same as illegal and direct the respondent to remand the matter for reconsideration.

For Petitioner

: Mr. P.Selvakumar

For Respondent

: Mr.R.Suresh Kumar

Additional Government Pleader



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ORDER

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The writ petition is filed challenging the impugned order dated 19.02.2024 passed under Section 73 of the TNGST Act, 2017. It is alleged that there is a willful mismatch between the figures reflected in Form GSTR 3B and Form GSTR 2A.

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



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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, 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 19.02.2024 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



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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 law;
- (e) Needless to mention that since the impugned order is set aside, the
freezing of the bank account shall stand raised; and
- (f) No costs. Consequently, connected miscellaneous petitions are
closed.

NCC : Yes/No
apd

12.03.2026

To

Commercial Tax Officer (State)
Tuticorin I Assessment Circle,
Tuticorin
Tamilnadu.



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D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

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