BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 18.03.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.7389 of 2026
and
W.M.P(MD)Nos.6056 and 6060 of 2026

M/s.AR.INFRATECH
Rep by its Partner C.Rengaraj
No.63, Charles Nagar,
Pudukottai-622 005 ... Petitioner

Vs.

1.The Assistant Commissioner(ST)(FAC)
Pudukottai 1 Assessment Circle,
No.5893/3, Kathuputhukulam,
Pudukottai.

2.The Deputy Commissioner(ST)
Trichy.

3.The Deputy State Tax Officer
Pudukottai-1, Assessment Circle,
Pudukottai. ...Respondents

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for the records relating to the order of the third respondent dated 30.04.2024 In ref.GSTIN 33ABGFA3820R1ZA and quash the same.

For Petitioner :M/s.AL.Gandhimathi, Senior Advocate
for Mr.C.Mahadevan Chinnadurai
For Respondents :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 30.04.2024.

2.Upon perusal of the impugned orders, it can be seen that 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.The learned counsel for the petitioner submitted that on verification of the returns filed by the petitioner firm, it is found that some difference in taxable turnover and tax liability between GSTR-7 & GSTR-3B. Therefore, a show cause notice was issued on 01.03.2024. Pursuant to the said notice, the petitioner filed an application for rectification under Section 161 of the TNGST Act. Since no order has been passed in the rectification application, the present impugned order has been passed.

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 order dated 30.04.2024 shall stand set aside and the matter stands remitted back to the file of the respondent.

(ii)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.

(iii)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 petitions are closed.

18.03.2026

NCC:Yes/No
Ns

To
1.The Assistant Commissioner(ST)(FAC)
Pudukottai 1 Assessment Circle,
No.5893/3, Kathuputhukulam,
Pudukottai.

D.BHARATHA CHAKRAVARTHY, J.

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2.The Deputy Commissioner(ST)
Trichy.

3.The Deputy State Tax Officer
Pudukottai-1, Assessment Circle,
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