BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**17.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 7118 of 2026
and
W.M.P.(MD) No.5832 of 2026

Pandi ... Petitioner

Vs

The Assistant Commissioner (ST) -1,
Sivakasi,
Virudhunagar District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records relating to the impugned order passed by the respondent in GSTIN 33CUPPP6361L1ZY/2022-2023, dated 07.08.2025 and quash the same as the impugned order is in violation of principle of natural justice, cryptic and arbitrary.

For Petitioner : Mr. S. Sades Kumar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

O R D E R

This writ petition is filed challenging the impugned order dated 07.08.2025. By the said order passed under Section 74 of the TNGST Act, 2017, for the tax period 2022-23, it is noted there are certain defects, including mismatch between TDS received and taxable turnover reported in GSTR 3B, etc.

2. The learned counsel for the petitioner submits that as the registration of the petitioner was cancelled as early as on 16.12.2021 and 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. Though the registration of the petitioner was cancelled, there is no difficult in filing his reply and participating in the show cause proceedings 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 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 and the fact that on account of cancellation of registration, there is only limited access to the portal for viewing the documents alone, 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 07.08.2025 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 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) It is made clear that it will be adjusted if there is any other due or in the alternative it will be refunded to the petitioner, if the authority finds in favor of the petitioner; and

(f) No costs. Consequently, connected miscellaneous petition is closed.

NCC : Yes/No **17.03.2026**
apd (1/3)

To
The Assistant Commissioner (ST) -1,
Sivakasi,
Virudhunagar District.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 7118 of 2026

17.03.2026
(1/3)