BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.7507 of 2026
and
W.M.P.(MD) No.6155 of 2026

Tvl.Sri Vignesh Traders
Rep. by its Proprietor Hariharan Sri Hari,
S/o.Hariharan,
No.10, Aswini Street,
Duraisamy Nagar, Bye-Pass Road
Madurai - 625 010. ... Petitioner

Vs.

The State Tax Officer - 2 (Intelligence),
Data Analytics Unit,
Madurai - 625 020. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of the respondent *vide* GSTIN-33CPIPS5949K1Z6/2020-21 and summary order bearing reference No.ZD330925019809Z dated 02.09.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

For Petitioner : Mr.Raja.Karthikeyan

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

O R D E R

This Writ Petition is filed challenging the impugned order dated 02.09.2025.

2. Upon perusal of the impugned order, it can be seen that when there were mismatches between GSTR-3B/GSTR-1 and GSTR-7, non-payment of tax towards hire charges paid to the lorry owners and outstanding sundry creditors along with a proposal for levy of interest on the defaulted tax and penalty, the petitioner did not avail the opportunity when the show cause notice was uploaded. Accordingly, the impugned order came to be passed *ex parte*.

3. It is contended by the learned counsel for the petitioner that since the show cause notice and the personal hearing notices were uploaded on the portal, the petitioner was not aware of the same and that the assessing authority has passed the impugned order without considering the documents available on the web portal of the department.

4. This Court, taking into account the said submission and considering the fact that it also pertains to the same Assessment Year 2020-2021 in W.P.(MD) No.7506 of 2026, in which it is noticed that the entire tax amount has been realised, is of the view that one more opportunity can be granted to the petitioner in this case also. This Writ Petition is therefore allowed on the following terms:

> (i) The impugned order dated 02.09.2025 shall stand set aside and the matter shall stand 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 its claim.
>
> (iii) The respondent authority shall pass fresh orders in accordance with law, as expeditiously as possible.
>
> (iv) No costs. Consequently, the connected Miscellaneous Petition is closed.

23.03.2026

JEN
Neutral Citation : No

To

The State Tax Officer - 2 (Intelligence),
Data Analytics Unit,
Madurai - 625 020.

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD) No.7507 of 2026

23.03.2026

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