BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**17.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 7378 of 2026
and
W.M.P.(MD) Nos.6047 & 6048 of 2026

M/s. Devamatha Enterprises,
rep. by its proprietrix S.Reginamary. ... Petitioner

Vs

1. The State Tax Officer,
Tirupathur Assessment Circle,
Commercial Tax Building,
Tirupathur.

2. The Appellate Deputy Commissioner (CT) (GST),
Commercial Tax Building,
Tirunelveli. ... Respondents

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 in DRC-07 GSTIN 33ATBPR6994A1ZM /2020-2021 dated 25.01.2025 passed by the first respondent under section 73 of TNGST Act 2017 followed by consequential order passed by the second respondent in Form GST APL 02 Ref.No.ZD330725091935Y dated 10.07.2025 and to quash the both as cryptic, nonspeaking, illegal, arbitrary, wholly without jurisdiction and direct the second respondent to pass order afresh after affording opportunity of personal hearing as contemplated under section 75(4) of the TNGST Act 2017.

For Petitioner : Mr. S. Karunakar

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

ORDER

The writ petition is filed challenging the impugned order dated 25.01.2025, which is an order of assessment passed under Section 73 of the TNGST Act 2017, and the consequential order dated 10.07.2025, which is an order passed in the appeal filed by the petitioner under Section 107 of the TNGST Act.

2. Upon perusing the impugned proceedings and hearing the learned counsel for the petitioner, it can be seen that when the show-cause notice was issued to the petitioner finding certain discrepancies, the petitioner did not avail the opportunity and the order of assessment was passed *ex parte*. The petitioner also filed an appeal beyond the condonable limit of 120 days with a further delay of two more days. Therefore, the Appellate Authority also rejected the application for condonation of delay. Under the circumstances, the petitioner is before

this Court.

3. The learned Additional Government Pleader, taking notice on behalf of the respondents, would submit that when the show-cause notice has been uploaded in the portal, it is for the petitioner to avail the opportunity.

4. I have heard the submissions made on either side and perused the materials available on record.

5. Considering the overall facts and circumstances of the case and in view of the earlier judgments of this Court, providing an opportunity wherever the petitioners have failed to utilize the opportunity, especially considering the fact that the show-cause notice and the impugned order are uploaded in the portal, I am of the view that this petitioner is also entitled to an opportunity. However, this Court has been imposing a condition to deposit 25% of the disputed tax amount.

6. It is stated that at the time of filing of the appeal, 10% of the

disputed tax has already been deposited. Therefore, the petitioner can deposit the balance 15% of the disputed tax amount.

7. In view thereof, this Writ Petition is ordered 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 15% of the disputed tax amount with the first respondent;

(b) Upon such deposit, the impugned orders dated 25.01.2025 and 10.07.2025 shall stand set aside and the matter stands remanded back to the file of the first respondent;

(c) The petitioner shall appear before the first respondent and file such a reply and produce documents in support of his contention without fail;

(d) The same shall be taken into consideration and orders afresh can be passed by the first respondent in accordance with law after affording personal hearing to the petitioner and after considering the issue; and

(e) No costs. Consequently, connected miscellaneous petitions are closed.

NCC : Yes/No **17.03.2026**
apd

To

1. The State Tax Officer,
Tirupathur Assessment Circle,
Commercial Tax Building,
Tirupathur.

2. The Appellate Deputy Commissioner (CT) (GST),
Commercial Tax Building,
Tirunelveli.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 7378 of 2026

17.03.2026