BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 18.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.7499 of 2026
and
W.M.P(MD)No.6151 of 2026

Tvl A.S.Nallaperumal Moopanar Sons.,
Represented by its Proprietor N.Shanmugasundaram,
GSTIN 33AUCPS4009H1ZU
85, Swamy Sannathi Bazar,
Tenkasi. ... Petitioner

Vs.

The Assistant Commissioner(ST)
Tenkasi Assessment Circle
SBI Bank 3rd Floor,
Near Yanai Palam,
Tenkasi-627811 ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorarified Mandamus, to call for the records on the file of the respondent in GSTIN:33AUCPS4009H1ZU / 2020-21 dated 17.02.2025 for the assessment year 2020-21 passed by the respondent under Section 73 of TNGST Act, 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order after affording opportunity of being heard.

For Petitioner :Mr.U.Sudalai Muthu
For Respondents :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 17.02.2025.

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.It is contended on behalf of the petitioner that at the petitioners own request, the GSTIN account itself was closed long back and therefore, in this case, the petitioner cannot be expected to periodically verify the portal and participate in the proceedings.

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 17.02.2025 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. No costs. Consequently, connected miscellaneous petition is closed.

18.03.2026

NCC:Yes/No
Ns

To
The Assistant Commissioner(ST)(FAC)
Tenkasi Assessment Circle
SBI Bank 3rd Floor,
Near Yanai Palam,
Tenkasi-627811

D.BHARATHA CHAKRAVARTHY, J.

Ns

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