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.7763 of 2026
and
W.M.P.(MD) No.6342 of 2026

M/s. GSK Tiles Works,
Represented by its Prop.
Gurusamy Kumaresan,
4/144, Chandralega Nagar,
Kondapettan,
Madurai - 625020. ... Petitioner

Vs.

The Deputy State Tax Officer-1,
O/o. Assistant Commissioner (ST),
Madurai Rural (East) Assessment Circle,
Commercial Tax Building,
Madurai. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for records in the impugned Order in GSTIN 33BDZPK3836P2ZM/2018-19 dated 20.04.2024 of the respondent and to quash the same as illegal, arbitrary and wholly without jurisdiction.

For Petitioner : Mr.S.Karunakar

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

ORDER

This Writ Petition is filed challenging the impugned order dated 20.04.2024.

2. Upon hearing the learned counsel for the petitioner and upon perusal of the impugned order, it can be seen that when there was a mismatch between GSTR-3B and GSTR-2A, the petitioner did not avail the opportunity when the show cause notice and personal hearing notices were uploaded on the web portal. Accordingly, the impugned order came to be passed *ex parte*.

3. It is the contention of the petitioner that the show cause notice and the personal hearing notices were uploaded on the web portal and no physical communication served on the petitioner and that since the petitioner's registration had already been cancelled, the petitioner cannot be expected to periodically verify the portal and participate in the proceedings. The learned counsel for the petitioner would submit that 35% of the tax liability has already been recovered.

4. This Court, taking into account the said submission and the assertion made by the learned counsel for the petitioner that 35% of the tax liability has already been recovered, is of the view that one more opportunity can be granted to the petitioner. This Writ Petition is allowed on the following terms:

i. The impugned order dated 20.04.2024 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 a reply and produce such documentary evidence in support of his claim within a period of two weeks from the date of receipt of the web copy of the order.
iii. The respondent 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

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner
of Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005.

2.The Commercial Tax Officer/
State Tax Officer,
Dindigul Rural Assessment Circle,
Commercial Taxes Office,
Sub-Collector's Office Road,
Dindigul - 624 001.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.7763 of 2026

23.03.2026