BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.7764 of 2026
and
W.M.P.(MD)No.6344 of 2026

M/s. GSK Tiles Works,
Represented by its Proprietor.
Gurusamykumaresan,
4/144, Chandralega Nagar,
Kondapettan,
Madurai – 625020. ... Petitioner

-vs-

The Assistant Commissioner (ST),
Madurai Rural (East) Circle,
Commercial Tax Building,
Madurai. ... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned order in GSTIN.33BDZPK3836P2ZM/2018-19 dated 30.06.2025 of the respondent and to quash the same as illegal, arbitrary, wholly without jurisdiction.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.P.Rajagopalan
Standing Counsel

ORDER

The writ petition has been filed challenging the impugned order dated 30.06.2025 passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017.

2. Upon hearing the learned counsel for the petitioner and perusing the impugned order, it is seen that the show cause notice issued to the petitioner was not effectively responded to and, consequently, the impugned order has been passed *ex parte*. It is, however, brought to the notice of this Court that, in respect of the very same discrepancy, a subsequent order dated 23.03.2026 has also been passed.

3. The learned Standing Counsel appearing for the respondent would submit that when opportunity was duly granted, it was for the petitioner to have availed the same. With regard to the alleged duplication, it is submitted that it was open to the assessee to have brought the same to the notice of the assessing authority at the appropriate stage.

4. Considering the specific contention raised by the petitioner regarding duplication of proceedings and the passing of another order in respect of the very same issue, this Court is of the view that the petitioner deserves one more opportunity to put forth his objections.

5. In view of the above, the Writ Petition is allowed on the following terms:-

(i) The impugned order dated 30.06.2025 is set aside and the matter is remitted to the file of the respondent for fresh consideration.

(ii) The petitioner shall be entitled to file a reply along with supporting documents within a period of three (3) weeks from the date of receipt of the web copy of this order. The petitioner is also at liberty to raise all contentions, including the plea of duplication of assessment.

(iii) Upon receipt of the same, the respondent shall consider the objections raised and pass fresh orders in accordance with law, after affording due opportunity to the petitioner.

There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

08.06.2026

NCC : Yes / No
smn2

To:-

The Assistant Commissioner (ST),
Madurai Rural (East) Circle,
Commercial Tax Building,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

smn2

W.P.(MD)No.7764 of 2026

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