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.7758 of 2026
and
W.M.P.(MD) No.6338 of 2026

Tvl.SREE BALAJI LOOMS,
Represented by its Proprietor, PR.Babu,
S/o.Perumal, No.7-6/1-11-3,
Bharathi Nagar, Chinnalapatty,
Dindigul, Tamil Nadu - 624 301. ... Petitioner

Vs.

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. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for records pertaining to impugned order of the second respondent in Ref.No. ZD3311254875359/2021-22 dated 28.11.2025 and quash the same.

For Petitioner : Mr.B.Rooban

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

ORDER

This Writ Petition is filed challenging the impugned order dated 28.11.2025.

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 was uploaded on the web portal and therefore, the petitioner failed to notice the same and file a reply to the same and further, even the personal hearing notices mentioned in the impugned order are not available on the portal itself.

4. This Court, taking into account the said submission, is of the view that one more opportunity can be granted to the petitioner, however, on condition that the petitioner pays 25% of the disputed tax amount. This Writ Petition is allowed 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 a web copy of this order.

ii. Upon such payment, the impugned order dated 28.11.2025 shall stand set aside and the matter shall stand remitted back to the file of the second respondent.

iii. The petitioner shall appear before the second respondent without fail and file a reply and produce such documentary evidence in support of his claim.

iv. The second respondent shall pass fresh orders in accordance with law, as expeditiously as possible.

v. Since the impugned order is set aside and the matter is remanded back for fresh consideration upon payment of 25% of the tax liability, the freezing of the petitioner's bank account shall stand lifted.

vi. No costs. Consequently, the connected Miscellaneous Petition is closed.

23.03.2026

JEN
Neutral Citation : No

To

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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,
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Dindigul - 624 001.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.7758 of 2026

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