



WEB COPY

W.P(MD)No.7821 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 24.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.7821 of 2026
and
W.M.P(MD)Nos.6394 and 6397 of 2026**

M/s.Lakshmi Silks,
rep., by its Proprietor,
No.9-2-46, Periya Kadai Street,
Opposite to Daily Market,
Sivagangai 630 502.

... Petitioner

Vs.

The State Tax Officer,
Thirupathur Assessment Circle,
Sivagangai.

...Respondent

PRAYER : Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari to call for the records with regard to the order passed by the respondent in GSTIN No. 33BXVPM4720L1ZZ/2021-2022 dated 29.10.2025 and quash the same as it is arbitrary and illegal.

For Petitioner :Mr.T.Vigneshwaran
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader



ORDER

This writ petition is filed challenging the impugned order dated 29.10.2025.

2. Upon perusal of the impugned order, which was passed regarding certain discrepancies found in the returns filed by the petitioner for the year 2021-2022, it can be seen that the petitioner did not avail the opportunity of personal hearing, when the show cause notice is uploaded and the final order was passed. Accordingly, the impugned order came to be passed ex-parte.

3. In view thereof, this Court is of the view that the petitioner can be granted an opportunity of personal hearing, however, on condition to pay 25% of the disputed tax amount. Accordingly, 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 29.10.2025 shall stand set aside and the matter stands remitted back to the file of the respondent. 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 petitions are closed.

24.03.2026

NCC:Yes/No

Rmk

To
The State Tax Officer,
Thirupathur Assessment Circle,
Sivagangai.



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D.BHARATHA CHAKRAVARTHY, J.

Rmk

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