



WEB COPY

W.P(MD)No.8100 of 2026



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 26.03.2026

CORAM

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

**W.P(MD)No.8100 of 2026
and
W.M.P(MD)No.6634 of 2026**

Tvl.S.P.R.Thirupathi Store,
Rep by its Partner Thirupathi Raja
NO.503/A, Thooveypuram,
Thoothukudi Vegetable Market,
Thoothukudi-628 003.

... Petitioner

Vs.

The State Tax Officer(Inspection-3)/
The Commercial Tax Officer,
Tirunelveli Intelligence Division,
Tirunelveli.

...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN: 33AKQPT2398N1Z6/2017-18 and in summary order reference number ZD330125173538D dated 22.01.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.



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W.P(MD)No.8100 of 2



For Petitioner :Mr.Raja Karthikeyan
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 03.09.2025.

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 by the petitioner that the impugned assessment order was uploaded only in the departmental web portal and therefore, the petitioner did not have awareness to 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 22.01.2025 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.

26.03.2026

NCC:Yes/No

Ns

To

The State Tax Officer(Inspection-3)/
The Commercial Tax Officer,
Tirunelveli Intelligence Division,
Tirunelveli.



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D.BHARATHA CHAKRAVARTHY, J.

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