BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.8584 of 2026
and
W.M.P.(MD) Nos.6956 & 6957 of 2026

Tvl.Vel Associates,
GSTIN: 33AMTPT5476E1ZH,
Represented by its Proprietor,
Shri.Thanasingh,
No.9S/1, Madurai Road,
Tirunelveli,
Tamil Nadu - 627 001. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tirunelveli Junction Assessment Circle,
Commercial Tax Offices,
1st Floor, New Bus Stand,
Tirunelveli.

2.The Assistant Manager,
HDFC Bank Limited,
Vannarapettai Branch,
No.341/2, North Bye Pass Road,
BGS Towers, Vannarapettai,
Tirunelveli - 627 002. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the first respondent *vide* the impugned ex-parte order in Form GST DRC-07 bearing ZD331025089960C dated 10.10.2025 for the financial year 2024-2025 and quash the same as being violative of principles of natural justice and to direct the first respondent to pass fresh order after hearing the petitioner.

For Petitioner : Mr.S.Jai Kumar

For R1 : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This Writ Petition is filed challenging the impugned order dated 10.10.2025.

2. Upon hearing the learned counsel for the petitioner and upon perusal of the impugned order, it can be seen that where there was a fraudulent availment of ITC from a non-existent taxpayer, 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 as well as the personal hearing notices were uploaded on the web portal and

that there was no effective physical service or proper intimation. Therefore, since the petitioner failed to notice the same and file a reply, the impugned proceedings came to be passed.

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 10.10.2025 shall stand set aside and the matter shall stand remitted back to the file of the first respondent.
iii. The petitioner shall appear before the first respondent without fail and file a reply and produce such documentary evidence in support of his claim.
iv. The first 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 Petitions are closed.

30.03.2026

JEN
Neutral Citation : No

To
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D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.8584 of 2026

30.03.2026

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