



WEB COPY

W.P(MD)No.8049 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 26.03.2026

CORAM

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

**W.P(MD)No.8049 of 2026  
and  
W.M.P(MD)No.6587 of 2026**

Tvl.Thirunavukarasu Contractor  
Rep by its Proprietor S.Thirunavukarasu  
No.267, New Street, Vandanviduthy  
Pudukkottai-622 302

... Petitioner

Vs.

The State Tax Officer,  
Pudukkottai -II Assessment Circle,  
Pudukkottai.

...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari calling for the records pertaining to the impugned order passed by the respondent vide his order in GSTIN: 33APBPT6167R1Z4/2023-24 dated 19.01.2026 and quash the same as it is illegal and in gross violation of principles of natural justice.

For Petitioner :Mr.A.Satheesh Murugan  
For Respondent :Mr.R.Sureshkumar  
Additional Government Pleader



**ORDER**

This writ petition is filed challenging the impugned orders dated 19.01.2026.

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.Though usually this Court imposes a condition of 25% deposit for remitting the matter back, in this case, it is submitted by the learned counsel for the petitioner that the entire tax liability has already been paid. The same is recorded.

4.This Court, takes into account the said submission, is of the view that one more opportunity can be granted to the petitioner. This writ petition is ordered on the following terms:

(i)Since the entire tax amount had already been paid, the impugned order dated 19.01.2026 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,  
Pudukkottai -II Assessment Circle,  
Pudukkottai.



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**D.BHARATHA CHAKRAVARTHY, J.**

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