



WEB COPY

W.P(MD)No.8252 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.8252 of 2026  
and  
W.M.P(MD)No.6749 of 2026**

Tvl.Selvam Stone Crusher  
Rep by its Proprietor J.Raja Neba Doss  
No.3/804-94, Their Road, Pudukottai  
Tuticorin District-628 103

... Petitioner

Vs.

The Assistant Commissioner(ST)  
Tuticorin-III Assessment Circle,  
Tuticorin.

...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: 33ABRPR9780N2ZH/2022-2023 dated 12.11.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice.

|                |                                                    |
|----------------|----------------------------------------------------|
| For Petitioner | :Mr.A.Satheesh Murugan                             |
| For Respondent | :Mr.R.Sureshkumar<br>Additional Government Pleader |



**ORDER**

This writ petition is filed challenging the impugned order dated 12.11.2025.

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.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 12.11.2025 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 Assistant Commissioner(ST)  
Tuticorin-III Assessment Circle,  
Tuticorin.



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**D.BHARATHA CHAKRAVARTHY, J.**

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