



WEB COPY

W.P(MD)No.8138 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.8138 of 2026
and
W.M.P(MD)No.6662 of 2026**

M/s.Selvaraj
GSTIN 33DYEPS5790C1Z9
8/140D-4, Main Bazaar,
Pandalgudi
Virudhunagar

... Petitioner

Vs.

The Deputy State Tax Officer-1
Commercial Tax Building,
Aruppukotai.

...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for the records in the impugned order in GSTIN 33DYEPS5790C1Z9/2021-22 dated 08.09.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner	:Mr.S.Karunakar
For Respondent	:Mr.R.Sureshkumar Additional Government Pleader



ORDER

This writ petition is filed challenging the impugned order dated 08.09.2025.

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.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 52% of the tax liability has already been paid. The same is recorded.

5.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 52% of the tax amount had already been paid, the impugned order dated 08.09.2025 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 Deputy State Tax Officer-1
Commercial Tax Building,
Aruppukotai.



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D.BHARATHA CHAKRAVARTHY, J.

Ns

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