



WEB COPY

W.P(MD)No.8839 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.04.2026

CORAM

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

**W.P(MD)No.8839 of 2026
and
W.M.P(MD)Nos.7137 and 7138 of 2026**

Tvl.K.R.Sundararajan
GSTIN 33APNPS8223F1ZP
No.21/2, Vivekananthar Street,
100 Feet Road,
Alagappapuram,
Karaikudi

... Petitioner

Vs.

The Deputy State Tax Officer
Karaikudi Assessment Circle,
Karaikudi

...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 33APNPS8223F1ZP/2023-24 dated 30.10.2024 and the DRC – 07 dated 02.11.2024 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner	:Mr.S.Raja Jeyachandra Paul
For Respondent	:Mr.R.Sureshkumar Additional Government Pleader



ORDER

This writ petition is filed challenging the impugned orders dated 30.10.2024 and 02.11.2024.

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 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 the entire tax liability has already been recovered. 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 the entire tax amount had already been paid, the impugned orders dated 30.10.2024 and 02.11.2024 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.

(ii) No costs. Consequently, connected miscellaneous petitions are closed.

02.04.2026

NCC: Yes/No
Ns

To
The Deputy State Tax Officer
Karaikudi Assessment Circle,
Karaikudi



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D.BHARATHA CHAKRAVARTHY, J.

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