BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8514 of 2026
and
W.M.P(MD)Nos.6869 and 6897 of 2026

M/s.Jasmine Trade
Represented by its Proprietor
Mr.Abubacker Mohamed Hameed Meeran
GSTIN:33AWIPM7525J1ZA
No.1/20F21/1, Koilpillai Nagar,
Thermal Nagar,
Thoothukudi – 628 006 ... Petitioner

Vs.

1.The Assistant Commissioner(ST)
Tuticorin-II Circle
Commercial Taxes Department
Thoothukudi.

2.The Deputy Commissioner(ST)
Commercial Taxes Department,
Thoothukudi. ...Respondents

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, to call for the records relating to the impugned order in Ref.No.ZD331125341306T in GSTIN 33AWIPM7525J1ZA dated 19.11.2025 passed by the 1st respondent under Section 73 of the CGST/TNGST Act for FY 2021-22 quash the same.

For Petitioner :Mr.C.K.Chandrasekar
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 19.11.2025.

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.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.This Court, takes into account the said submission, is of the view that one more opportunity can be granted to the petitioner, however, on condition to pay 25% of the disputed tax amount. This writ petition is ordered 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 web copy of this order.

(ii)Upon such payment, the impugned order dated 19.11.2025 shall stand set aside and the matter stands remitted back to the file of the respondent.

(iii)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 afresh in accordance with law, as expeditiously as possible.

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

02.04.2026

NCC:Yes/No
Ns
To
1.The Assistant Commissioner(ST)
Tuticorin-II Circle
Commercial Taxes Department
Thoothukudi.

2.The Deputy Commissioner(ST)
Commercial Taxes Department,
Thoothukudi.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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