BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.03.2026

CORAM

**THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY**

**W.P.(MD) No.8652 of 2026**
and
**W.M.P.(MD) No.6994 of 2026**

Baskar Deepika ... Petitioner

Vs.

The Superintendent of GST and C. EX.,
Karur-V-Range,
Karur District. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records pertaining to the impugned order passed by the eespondent *vide* his order in OIO No. 02/2023-GST(SUPDT) dated 01.08.2023 and consequential order passed by the respondent in Form GST DRC-07, Reference No. ZD330224126505T dated 21.02.2024 and quash the same as it is illegal and in gross violation of principles of natural justice.

For Petitioner : Mr.S.Vijayakumar

For Respondent : Mr.N.Dilip Kumar
Standing Counsel

**O R D E R**

This Writ Petition is filed challenging the impugned orders dated 01.08.2023 and 21.02.2024.

2. Upon hearing the learned counsel for the petitioner and upon perusal of the impugned order, it can be seen that when there was a mismatch between GSTR-3B and GSTR-2A, the petitioner did not avail the opportunity when the show cause notice and personal hearing notices were uploaded on the web portal. Accordingly, the impugned orders came to be passed *ex parte*.

3. It is the contention of the petitioner that the show cause notice as well as the personal hearing notices were uploaded on the web portal and that there was no effective physical service or proper intimation. Therefore, as the petitioner failed to notice the same and file a reply, the first impugned order dated 01.08.2023 came to be passed, which was also uploaded on the web portal and a copy of which was not physically served on the petitioner. Subsequently, the second impugned order dated 21.02.2024 has been passed. The petitioner was also admitted to the

hospital due to ill health at the time when the first impugned order was passed.

4. This Court, taking into account the said submission, is of the view that one more opportunity can be granted to the petitioner, however, on condition that the petitioner pays 25% of the disputed tax amount. This Writ Petition is allowed 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 a web copy of this order.
ii. Upon such payment, the impugned orders dated 01.08.2023 and 21.02.2024 shall stand set aside and the matter shall stand remitted back to the file of the respondent.
iii. The petitioner shall appear before the respondent without fail and file a reply and produce such documentary evidence in support of his claim.
iv. The respondent shall pass fresh orders in accordance with law, as expeditiously as possible.
v. Since the impugned orders are set aside and the matter is remanded back for fresh consideration upon payment of 25% of the tax liability, the freezing of the petitioner's bank account shall stand lifted.

vi. No costs. Consequently, the connected Miscellaneous Petition is closed.

30.03.2026

JEN
Neutral Citation : No

To

The Superintendent of GST and C. EX.,
Karur-V-Range,
Karur District.

**D.BHARATHA CHAKRAVARTHY, J.**

JEN

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