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.8523 of 2026
and
W.M.P.(MD) Nos.6908 & 6909 of 2026

Tvl.Rajan Seetharaman Gopalan,
Proprietor,
Rajan Seetharaman Gopalan,
S/o.Seetharaman Chettiar
No.58-A, Needamangalam Road,
Sakkottai, Thanjavur - 612 401. ... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Kumbakonam Rural Assessment Circle,
Office of the State Tax Officer,
16, Perumandi Road,
Deerga Sumangali Thirumana Mandapam,
Palakkarai, Kumbakonam - 612 002. ... 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 respondent in Reference No. 33AAIPG7933JIZL/2022-2023 dated 04.11.2025 and quash the same.

For Petitioner : Mr.T.Bashyam

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This Writ Petition is filed challenging the impugned order dated 04.11.2025.

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-7, 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 order 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, since the petitioner failed to notice the same and file a reply, the impugned proceedings came to be 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 order dated 04.11.2025 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. No costs. Consequently, the connected Miscellaneous Petitions are closed.

30.03.2026

JEN
Neutral Citation : No

To
The Deputy State Tax Officer - 1,
Kumbakonam Rural Assessment Circle,

Office of the State Tax Officer,
16, Perumandi Road,
Deerga Sumangali Thirumana Mandapam,
Palakkarai, Kumbakonam - 612 002.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.8523 of 2026

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