



W.P(MD)No.8884 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 01.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8884 of 2026
and
W.M.P(MD)No.7166 of 2026

Tvl. M.Raja,
Works Contractor,
GSTIN 33AYQPR7241E12Z7,
10, Rajiv Gandhi Nagar,
Ulaganeri,
Uthangudi,
Madurai.

... Petitioner

Vs.

The Deputy State Tax Officer 1,
Melur Assessment Circle,
Commercial Tax Building,
Madurai.

...Respondent

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a WRIT OF CERTIORARI, calling for the records in the impugned Order in DRC 07 Order. No. ZD330225103930X /2020-21 dated 12.02.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or pass such other orders as this Honble Court.



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

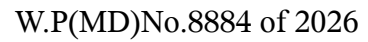
ORDER

This writ petition is filed challenging the impugned order dated 12.02.2025.

2.Upon perusal of the impugned order, it can be seen that when there was mismatch between GSTR 07 and GSTR 01, the petitioner did not avail the opportunity, when the show cause notice is uploaded and the final order was passed. Accordingly, the impugned order came to be passed ex-parte.

3.It is contended on behalf of the petitioner that owing to his lack of requisite knowledge and technical expertise to access notices and orders on the GSTN Common Portal, he was entirely dependent upon his part time accountant, who failed to notice the fact of issuing show cause notice.

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:



(ii) It is also made clear that since the matter is remanded back for fresh disposal upon payment of the 25% of the tax liability, freezing of the petitioner's bank account shall stand raised. No costs. Consequently, connected miscellaneous petition is closed.

01.04.2026

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D.BHARATHA CHAKRAVARTHY, J.

rgm

To

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