BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 01.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8938 of 2026
and
W.M.P(MD)No.7187 of 2026

Mr.R.Muthukumar,
Works Contractor,
GSTIN 33CKYPM8265M1Z3,
1/123, Panaikudi,
Isali,
Thiruchuli. ... Petitioner

Vs.

The State Tax Officer,
Aruppukottai Assessment Circle,
Aruppukottai. ...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 GSTIN 33CKYPM8265M1Z3 /2022-23 dated 30.09.2024 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 may deem fit and proper in the circumstances of the case and thus render justice.

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 30.09.2024.

2.Upon perusal of the impugned order, it can be seen that when there was mismatch between GSTR 07 and GSTR 01/3B, 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:

(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. Upon such payment, the impugned order dated 30.09.2024 shall stand set aside and the matter stands remitted back to the file of the respondent. 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)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

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

<u>D.BHARATHA CHAKRAVARTHY, J.</u>

rgm

To

The State Tax Officer,
Aruppukottai Assessment Circle,
Aruppukottai.

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