



WEB COPY

W.P(MD)No.9047 of 2026



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.04.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.9047 of 2026
and
W.M.P(MD)No.7277 of 2026**

M/s.J.K.Textiles
Rep by its Proprietor K.Roopsingh
GSTIN 33AAEPR4766J1ZD
64-3, R.R.Sabha Building,
West Boullward Road,
Trichy.

... Petitioner

Vs.

The Deputy State Tax Officer-2
Rocket Assessment Circle,
Commercial Tax Building,
Trichy.

...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for the records in the impugned order in GSTIN:33AAEPR4766J1ZD/2021-2022 dated 04.11.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

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



ORDER

This writ petition is filed challenging the impugned order dated

26.08.2024

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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 though the petitioner made a representation prior to the issuance of show cause notice, but however he did not avail the opportunity when the show cause notice was issued.

4. Though usually this Court imposes a condition of 25% deposit for remitting the matter back, in this case, it is submitted by the learned counsel for the petitioner that the entire tax liability has already been recovered. The same is recorded.

5. This Court, taking into account the said submission, is of the view that one more opportunity can be granted to the petitioner. This writ petition is ordered on the following terms:



(i) Since the entire tax amount had already been recovered, the impugned order dated 04.11.2025 shall stand set aside and the matter stands remitted back to the file of the respondent.

(ii) 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) No costs. Consequently, connected miscellaneous petition is closed.

02.04.2026

NCC:Yes/No

Ns

To

The Deputy State Tax Officer-2
Rocket Assessment Circle,
Commercial Tax Building,
Trichy.



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D.BHARATHA CHAKRAVARTHY, J.

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02.04.2026