BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.04.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.9324 of 2026
and
W.M.P.(MD) No.7472 of 2026

Tvl.THARANISRI TIMBERS,
Represented by its Proprietor,
M.Manikandan,
GSTIN – 33BEVPM8181G1ZY,
3/375, Kaliamman Kovil Street,
Kottakulam, Tirunelveli - 627 805. ... Petitioner

Vs.

The State Tax Officer,
Sengottai Assessment Circle,
Commercial Taxes Buildings,
126A/New No.43/1,
Sengottai,
Kollam Main Road - 627 809. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN - 33BEVPM8181G1ZY/2021-22 dated 10.12.2025 passed by the respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu

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

*****

ORDER

This Writ Petition is filed challenging the impugned order dated 10.12.2025.

2. Upon hearing the learned counsel for the petitioner and upon perusal of the impugned order, it is seen that when there was a mismatch between GSTR-3B and GSTR-9, along with non-reversal of common credit attributable to exempt supplies, the petitioner did not avail the opportunity when the show cause notice and personal hearing notices were issued. Accordingly, the impugned order came to be passed *ex parte*.

3. It is the contention of the petitioner that since the show cause notice as well as the personal hearing notices were uploaded on the web portal and no physical service of the notices was effected, the petitioner was unaware of the same. The petitioner is a small trader with limited

familiarity with the technical aspects of GST compliance and portal-based communication and had been depending upon a part-time accountant for filing returns and monitoring portal communications. Since the said accountant failed to inform the petitioner about the notices and communications uploaded on the portal, the petitioner failed to respond to the same and therefore, the impugned *ex parte* order 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 10.12.2025 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 Petition is closed.

06.04.2026

JEN
Neutral Citation : No

To

The State Tax Officer,
Sengottai Assessment Circle,
Commercial Taxes Buildings,
126A/New No.43/1,
Sengottai,
Kollam Main Road - 627 809.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.9324 of 2026

06.04.2026