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.9329 of 2026
and
W.M.P.(MD) No.7475 of 2026

Tvl.TEXZONE INDIA,
Represented by its Authorised Signatory
K.Kavi Bharathi,
GSTIN – 33ATVPK9385L1ZN,
No.14A, Bharathi Nagar,
M G Road, Senguthapuram Post,
Karur - 639 002. ... Petitioner

Vs.

The State Tax Officer (FAC),
Karur - 3 Assessment Circle,
Commercial Taxes Buildings,
North Pradhakshanam Road,
Karur - 639 001. ... 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 - 33ATVPK9385L1ZN/2020-21 dated 13.02.2025 for the Assessment Year 2020-21 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 afresh after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu

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

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O R D E R

This Writ Petition is filed challenging the impugned order dated 13.02.2025.

2. Upon hearing the learned counsel for the petitioner and upon perusal of the impugned order, it is seen that when there was excess availment of input tax credit, ineligible credit based on return mismatches and presumed input tax credit reversal on 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 not conversant with computers and had entrusted the work of filing returns and other GST matters to a part-time accountant. However, since the said accountant failed to notice the same, the petitioner did not respond to the notices and therefore, the impugned *ex parte* order came to be passed. The learned counsel for the petitioner would submit that already 6% of the disputed tax has been recovered from the petitioner.

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 the condition that the petitioner pays 20% of the disputed tax amount, as, according to the learned counsel for the petitioner, 6% of the disputed tax has already been recovered from the petitioner. This Writ Petition is allowed on the following terms:

i. The petitioner shall pay 20% 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 13.02.2025 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. Since the impugned order is set aside and the matter is remanded back to the respondent for fresh consideration, the freezing of the bank account of the petitioner, if any, shall stand lifted.

vi. No costs. Consequently, the connected Miscellaneous Petition is closed.

06.04.2026

JEN
Neutral Citation : No

To
The State Tax Officer (FAC),
Karur - 3 Assessment Circle,
Commercial Taxes Buildings,
North Pradhakshanam Road,
Karur - 639 001.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.9329 of 2026

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