BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.04.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.9317 of 2026
and
W.M.P.(MD) No.7465 of 2026

Tvl.Vasudeve Suppliers,
Represented by its Proprietor P.Alaguraj,
GSTIN 33ALKPA0245N1ZB,
No.32, Main Road,
Kondapalayam, Dharmapatii,
Sivagangai. ... Petitioner

Vs.

The State Tax Officer,
Thirupathur Assessment Circle
Commercial Tax Building
Thirupathur. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for records relating to the impugned Order in GSTIN 33ALKPA0245N1ZB/2020-21 dated 20.12.2024 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.Suresh Kumar
Additional Government Pleader

O R D E R

This Writ Petition is filed challenging the impugned order dated 20.12.2024.

2. Upon hearing the learned counsel for the petitioner and upon perusal of the impugned order, it is seen that when discrepancies were found on comparison of the turnover reported in GSTR-3B and GSTR-1 filed by the petitioner with GSTR-7 filed by the TDS deductor for the period 2020-21, 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 and the personal hearing notices were uploaded on the web portal and that no physical communication was served on the petitioner, the petitioner failed to notice the same and did not participate in the proceedings by filing a reply or producing documents in support of its claim. The learned counsel for the petitioner would submit that 78% of the SGST has already been recovered.

4. This Court, taking into account the said submission and the assertion made by the learned counsel for the petitioner that 78% of the SGST has already been recovered, is of the view that one more opportunity can be granted to the petitioner. This Writ Petition is allowed on the following terms:

i. The impugned order dated 20.12.2024 shall stand set aside and the matter shall stand remitted back to the file of the respondent.
ii. The petitioner shall appear before the respondent without fail and file a reply and produce such documentary evidence in support of his claim within a period of two weeks from the date of receipt of the web copy of the order.
iii. The respondent shall pass fresh orders in accordance with law, as expeditiously as possible.
iv. No costs. Consequently, the connected Miscellaneous Petition is closed.

06.04.2026

JEN
Neutral Citation : No

To

The State Tax Officer,
Thirupathur Assessment Circle
Commercial Tax Building
Thirupathur.

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD) No.9317 of 2026

06.04.2026

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