



WEB COPY

W.P(MD)No.9667 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.04.2026

CORAM

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

**W.P(MD)No.9667 of 2026
and
W.M.P(MD)No.7688 and 7690 of 2026**

Mr.A.Suthakar

... Petitioner

Vs.

1.The Deputy Commissioner
Commercial Taxes Building,
Trichy,
Trichy District.

2.The Assistant Commissioner,
Pudhukottai 1, Assessment Circle,
Puthukottai,
Pudhukottai District.

3.The Block Development Officer,
Pudukottai Union Office,
Pudukottai District.

4.President Village Panchayat Sembattur,
Sembattur Panchayat,
Village Panchayat Office, Sembattur, Pudukkottai Tk,
Pudukottai, Tamil Nadu-625 501.

...Respondents

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorarified Mandamus, calling for the records pertaining to the impugned order passed by the second respondent in



GSTIN:33DKMPS4556L1ZG / 2019 – 2020 dated 19.08.2024 and quash the same as void and illegal and consequently directing the second respondent not to impose penalty and interest and not to implement the recovery order on the basis of the documents submitted by the petitioner along with material evidence available.

For Petitioner :Mr.B.Charmurugan
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 19.08.2024.

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 the impugned assessment order was uploaded only in the web portal and therefore, the petitioner did not have awareness to verify the portal and participate in the proceedings.

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:

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(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.

(ii)Upon such payment, the impugned order dated 19.08.2024 shall stand set aside and the matter stands remitted back to the file of the respondent.

(iii)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.

08.04.2026

NCC:Yes/No

Ns

To

1.The Deputy Commissioner
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Trichy District.

2.The Assistant Commissioner,
Pudhukottai 1, Assessment Circle,
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Pudhukottai District.



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D.BHARATHA CHAKRAVARTHY, J.

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3.The Block Development Officer,
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4.President Village Panchayat Sembattur,
Sembattur Panchayat,
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