BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9177 of 2026
and
W.M.P(MD)No.7370 of 2026

Tvl. St.John Marketers Private Limited
Rep by its Director T.Johnson
No.C98, Sipcot Complex,
Harbour Express Road,
Tuticorin-628008 ... Petitioner

Vs.

The Proper Officer/
Deputy State Tax Officer-1,
Ettayapuram State Assessment Circle,
Thoothukudi District. ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for the records pertaining to the impugned order passed by the respondent vide his order in GSTIN: 33AACCS5108A1Z2/2019-20 dated 23.07.2024 and consequential rectification order passed by the respondent in GSTIN: 33AACCS5108A1Z2/2019-20 dated 19.12.2024 and quash the same as it is illegal and in gross violation of Principles of Natural Justice.

For Petitioner :Mr.A.Satheesh Murugan
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 23.07.2024.

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.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 amount for SGST and 7% of GST has already been realized. The same is recorded.

5.This Court, takes 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 for SGST and 7% of GST has already been realized, the impugned order dated 23.07.2024 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 Proper Officer/
Deputy State Tax Officer-1,
Ettayapuram State Assessment Circle,
Thoothukudi District.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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