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.9314 of 2026
and
W.M.P.(MD) No.7458 of 2026

Tvl.G.Soundarapandian TALC
Gurusamy Nadar Co.,
Rep. by its Partner S.Rajarethinam,
No.61, New No.66,
Old Hospital Road, Aranthangi,
Pudukkottai District - 614 616. ... Petitioner

Vs.

The Deputy State Tax Officer-1,
Aranthangi Assessment Circle,
Pudukkottai District. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for records pertaining to the impugned order passed by the respondent *vide* his order in GSTIN : 33AABFT6855F1Z6/2021-2022 dated 28.10.2025 and quash the same as it is illegal and in gross violation of principles of natural justice.

For Petitioner : Mr.R.D.Ganesan

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

O R D E R

This Writ Petition is filed challenging the impugned order dated 28.10.2025.

2. Upon hearing the learned counsel for the petitioner and upon perusal of the impugned order, it is seen that there is discrepancy between GSTR-1, GSTR-3B and GSTR-2A, 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 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 28.10.2025 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 Deputy State Tax Officer-1,
Aranthangi Assessment Circle,
Pudukkottai District.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.9314 of 2026

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