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.9326 of 2026
and
W.M.P.(MD) No.7473 of 2026

M/s.Immanuvel,
GSTIN 33AALPI0895A1Z0,
45, Madurai Main Road,
Thonugal,
Virudhunagar. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Commercial Tax Building,
Aruppukottai. ... 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 in GSTIN 33AALPI0895A1Z0/2024-25 dated 04.11.2025 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

ORDER

This Writ Petition is filed challenging the impugned order dated 04.11.2025.

2. Upon hearing the learned counsel for the petitioner and upon perusal of the impugned order, it is seen that on verification of GSTR-3B, when there were variations in the rate of tax and a requirement for documents with reference to the exempted turnover, 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 was unaware of the proceedings and therefore did not respond to the notices and participate in the proceedings.

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 04.11.2025 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 Assistant Commissioner (ST),
Commercial Tax Building,
Aruppukottai.

D.BHARATHA CHAKRAVARTHY, J.

JEN

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