BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 07.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9592 of 2026
and
W.M.P(MD)No.7648 of 2026

Ravi Coir Pith and Coir Yarn Industry,
Represented by its Proprietor. Vijikohila,
1/260A Main Road,
Idayankudi,
Via Kuttam,
Tirunelveli District - 627 651. ... Petitioner

Vs.

Deputy State Tax Officer - 1
Nanguneri Circle
Commercial Tax Office Buildings
Nanguneri
Tirunelveli District 627 108. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in GSTIN. 33ALRPV1223C1ZA/2021-22, dated 10.11.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the

Respondent to re-do the assessment afresh after providing me an opportunity of Personal Hearing as per the provisions of the GST Act and to pass such further or other orders as this Honourable High Court may deem fit and proper to the circumstances of the case and thus render justice.

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

ORDER

This writ petition is filed challenging the impugned orders dated 10.11.2025.

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 on behalf of the petitioner that this is a case where the show cause notice and the orders were uploaded only in the portal and the petitioner has put forth his reasons for not effectively participating during the assessment proceedings.

4. It is further contended on behalf of the petitioner that owing to her lack of requisite knowledge and technical expertise to access notices and orders on the GSTN Common Portal, she was entirely dependent upon his part time accountant, who failed to inform about the assessment proceedings.

5. 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:

(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. Upon such payment, the impugned order dated 10.11.2025 shall stand set aside and the matter stands remitted back to the file of the respondent. 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)It is also made clear that since the matter is remanded back for fresh disposal upon payment of the 25% of the tax liability, freezing of the petitioner's bank account shall stand raised. No costs. Consequently, connected miscellaneous petition is closed.

07.04.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

To

Deputy State Tax Officer - 1
Nanguneri Circle
Commercial Tax Office Buildings
Nanguneri
Tirunelveli District 627 108.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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