BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 10.04.2026

CORAM

THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.(MD)No.10312 of 2026
and W.M.P(MD)No.8107 of 2026

M/s. Solsun Lifecare Private Limited
Represented by its Director G.Monian,
No.19 D2, Ramanputhoor,
Thattanvilai Road,
Nagercoil 629 001,
Kanyakumari District .. Petitioner

– Vs. -

The State Tax Officer,
Nagercoil-1,
Mead Street,
Nagercoil 629 001 .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33AAXCS3278A1Z6/2019-20, dated 22.08.2024 and quash the same as illegal, arbitrary without jurisdiction and in violation of the principles of natural justice and consequently direct the respondent to pass fresh assessment order, after affording an opportunity to the petitioner to submit reply to the notice and personal hearing.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

The petitioner challenges the assessment order dated 22.08.2024 passed by the sole respondent, whereby a demand was raised for payment of a sum of Rs.14,709/- towards CGST, SGST, and IGST, a sum of Rs.11,495/- towards interest, and a sum of Rs.40,000/- towards penalty.

2. Learned counsel for the petitioner submitted that the assessment was made ex parte and, therefore, the same has adversely affected the petitioner's rights and defence.

3. The learned Additional Government Pleader appearing for the respondent submitted that notice had been issued through the online portal and, despite service of notice, the petitioner did not choose to file any objections. Therefore, according to the respondent, the assessment order does not warrant interference.

4. Admittedly, notice was issued to the petitioner. However, the petitioner, citing certain difficulties, failed to submit objections. If the ex parte assessment is not set aside, the petitioner would be put to serious monetary loss.

5. In view of the above, this Writ Petition is allowed and the impugned assessment order dated 22.08.2024 bearing No. GSTIN 33AAXCS3278A1Z6/2019-20 passed by the respondent is hereby set aside. The petitioner is permitted to file objections within a period of thirty (30) days from today. If such objections are filed within the said period, the respondent shall consider the same and pass appropriate orders in accordance with law within a further period of thirty (30) days thereafter.

6. It is made clear that if the petitioner fails to file objections within the stipulated time, the respondent shall be at liberty to proceed further in accordance with law.

7. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

10.04.2026

Index : Yes/No
Internet : Yes/No
NCC : Yes/No
sji
To

The State Tax Officer,
Nagercoil-1,
Mead Street,
Nagercoil 629 001

HEMANT CHANDANGOUDAR, J.

sji

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