BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 11.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15867 of 2026
and
W.M.P(MD).No.11881 of 2026

Tvl Sri Mariyammal Maligai,
Rep. by its Proprietor P.Veeramani,
S/o.Ponnusamy,
NO.1, Mounspuram 5th Lane,
Dindigul - 624 001. ... Petitioner

Vs.

1. The Commissioner Of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai - 600 005 .

2. The Deputy Commercial Tax Officer/the Deputy State Tax Officer,
Dindigul Town Assessment Circle,
Commercial Taxes Office,
Sub Collectors Office Road,
Dindigul 624 001. ...Respondents

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari calling for the records pertaining to the impugned order of the 2nd respondent in Ref.NO.ZD331125458574C/2021-22 dated 26.11.2025 and quash the same and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner : Mr.B.Rooban

For Respondent : M/s.P.Sudarkodi Nachiar
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 26.11.2025.

2. Upon perusal of the impugned order, 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 order came to be passed ex-parte.

3. It is contended on behalf of the petitioner that owing to his lack of requisite knowledge and technical expertise to access notices and orders on the GSTN Common Portal, he failed to notice the fact of issuing show cause notice.

4. Considering the nature of the discrepancies noted, the explanation provided by the assessee and the reason given before this Court for not availing the opportunity, I believe that an opportunity can be granted to the assessee to present their submissions and produce the relevant supporting documents before the respondent assessing officer. This Court has been extending such opportunities on equitable grounds; however, under appropriate conditions. Therefore, an opportunity is granted to the petitioner assessee on the condition of depositing 25% of the disputed tax amount.

5. In view of this, the writ petition is allowed on the following terms:-

i. Within four weeks of receiving the web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the respondent, without waiting for the certified copy of the order.

ii. Upon such deposit, the impugned order dated 26.11.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondents.

iii. The assessee shall appear before the respondents without fail and submit their reply and documents in support of their claim, and it is for the respondents to consider the matter afresh and pass orders in accordance with law.

iv. Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised.

v. No costs. Consequently the connected miscellaneous petition shall stand closed.

11.06.2026

Neutral Citation: No
rgm

To

1. The Commissioner Of Commercial Taxes,
   O/o.The Principal and Special Commissioner of Commercial Taxes,
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2. The Deputy Commercial Tax Officer/the Deputy State Tax Officer,
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D.BHARATHA CHAKRAVARTHY, J.

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