BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 20.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4747 of 2026
and
W.M.P.(MD).No.3971 of 2026

S.Esakkiappan ... Petitioner

Vs

State Tax Officer-4 (Ins.),
Office of the Joint Commissioner (IW),
Tirunelveli District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his proceedings in GSTIN : 33AALPE3359H2ZS / 2019-2020, dated 02.07.2025 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 redo the assessment afresh after providing the petitioner an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

This Writ Petition has been filed challenging the impugned order passed by the respondent dated 02.07.2025.

2. The learned counsel appearing for the petitioner would submit that pursuant to the physical hearing notice issued by the respondent on 09.06.2025, the petitioner appeared in person on the said date. Since his son's marriage was scheduled around that time, the petitioner sought time to file his reply. According to the petitioner, the respondent assured that a fresh hearing notice would be issued fixing a further date. However, no such communication was received thereafter. It is further submitted that subsequently the petitioner's accountant left employment and, without any further notice, the respondent proceeded to pass the impugned order and also attached the petitioner's bank account towards the alleged arrears.

3. The learned Additional Government Pleader appearing for the respondent would submit that though the petitioner sought time on 09.06.2025, no reply was filed thereafter and therefore the impugned order came to be passed.

4. Considering the submissions made on either side, it is seen that the petitioner had appeared before the respondent on 09.06.2025 and sought time for filing his reply citing his son's marriage. The reason assigned by the petitioner appears to be genuine. However, admittedly no reply was filed before the impugned order was passed. In such circumstances, this Court is inclined to grant one more opportunity to the petitioner, subject to conditions.

5. The petitioner has undertaken to remit 25% of the disputed tax amount without prejudice to his rights and contentions. Taking into account the facts and circumstances of the case, this Court is of the view that relegating the petitioner to the appellate remedy at this stage would be a mere formality, especially when the petitioner seeks an opportunity to place his objections before the authority.

6. Accordingly, the impugned order dated 02.07.2025 is set aside, subject to the condition that

(i). the petitioner shall remit 25% of the disputed tax amount within a period of three (3) weeks from the date of receipt of a copy of this order. Upon such payment, the matter shall stand remitted to the respondent.

(ii). the petitioner shall file his detailed reply/objections within a period of two (2) weeks thereafter. On receipt of the same, the respondent shall afford an opportunity of personal hearing and pass fresh orders on merits and in accordance with law.

7. Insofar as the attachment of the petitioner’s bank account is concerned, upon production of a copy of this order and proof of payment of 25% of the disputed tax amount, the concerned Bank shall defreeze the petitioner’s bank account. The petitioner shall thereafter be permitted to operate the account.

8. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

20.02.2026

TSG
Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
To
State Tax Officer-4 (Ins.),
Office of the Joint Commissioner (IW),
Tirunelveli District.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.4747 of 2026

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