BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**12.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 6765 of 2026
and
W.M.P.(MD) No.5595 of 2026

Tvl. Sri Balaji Enterprises
rep. by its Proprietor D.Mohan ... Petitioner

Vs

The Deputy State Tax Officer- 1,
Pudukkottai 3 Circle
Commercial Tax Building
Pudukkottai. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN – 33AFOPM6865L1ZQ/2019-20 dated 09.08.2024 and quash the same as it is illegal and in gross violation of Principles of Natural Justice.

For Petitioner	:	Mr.S.Karunakar
For Respondent	:	Mr.R.Suresh Kumar Additional Government Pleader

O R D E R

This writ petition is filed challenging the impugned order dated 09.08.2024. By the said order passed under Section 73 of the TNGST Act, 2017, for the tax period 2019-20, it is noted there are certain defects, including mismatch between GSTR 2A/2B and GSTR 3B, etc.

2. The learned counsel for the petitioner submits that as the entire exercise was conducted only by uploading the show cause notice and the order in the portal, the petitioner could not make use of the opportunity.

3. The learned Additional Government Pleader would submit that as per the Act and the rules framed thereunder, uploading of the show cause notice as well as the order amounts to service and therefore, without availing the opportunity, belatedly, the present writ petition is being filed.

4. I have considered the rival submissions made on either side and perused the assessment order, the grounds on which the defects are noted

and the tax liability on the other heads imposed. I have also considered the reason that is mentioned in the affidavit filed in support of the writ petition for not participating in the assessment proceedings.

5. On an overall consideration of the facts and circumstances of the case, I am of the view that one opportunity can be granted to the petitioner, however, on condition to deposit 25% of the disputed tax amount.

6. In this case, it is represented by the learned Counsel for the petitioner that already more than 60% of the tax liability has been realized. In view thereof, this writ petition is allowed on the following terms:

(a) The impugned order, dated 09.08.2024 shall stand set aside and the matter is remanded back to the file of the respondent for fresh disposal;

(b) It will be open for the petitioner to appear before the respondent and file a reply and also place on record such documents in support of its claim and to raise all grounds, both factual and legal, before the respondent;

(c) It is for the respondent to consider and pass orders afresh in accordance with law; and

(d) No costs. Consequently, connected miscellaneous petition is closed.

NCC : Yes/No **12.03.2026**
apd

To

The Deputy State Tax Officer- 1,
Pudukkottai 3 Circle
Commercial Tax Building
Pudukkottai.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 6765 of 2026

12.03.2026