BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 10.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.6478 of 2026
and
W.M.P(MD)No.5395 of 2026

M/s.Leo Fine Art,
Represented by its Partner A.M.Ravindran
GSTIN 33AAAHL3489L2Z1,
No.534, Kamarajar Road,
Sivakasi. ... Petitioner

Vs.

The Deputy State Tax Officer-1,
Sivakasi 1 Assessment Circle,
Commercial Tax Building,
Sivakasi. ...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in the impugned order in GSTIN 33AAAFL3489L2Z1 / 2021- 22 dated 11.09.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

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

ORDER

This writ petition is filed challenging the impugned order dated 11.09.2025.

2.It can be seen that the impugned order is an assessment made under Section 73 of the TN GST Act, complaining excess claim of ITC in GSTR-3B with reference to GSTR-9 and on other grounds.

3.The learned counsel for the petitioner had pleaded the grounds in respect of the three items mentioned in the impugned order of assessment in para 9 of the affidavit filed in support thereof, the circumstances under which the petitioner did not participate in the enquiry during the assessment proceedings is also mentioned.

4.The learned Additional Government Pleader would submit that the uploading of the show cause notice as well as the order in the portal amounts to service as per the Act and the rules framed thereunder and without participating in the assessment proceedings belatedly, the petitioner cannot approach this Court by way of the present writ petition.

5.I have considered the rival submissions made on either side and considering the reasons mentioned in paragraph nine of the affidavit and considering the reasons that are mentioned for non-participation in the assessment proceedings, I am of the view that an opportunity can be granted to the petitioner, however, on condition.

6.In view thereof, this writ petition is allowed on the following terms:

(i)The petitioner shall pay 25% of the disputed tax within a period of four weeks from the date of receipt of web order copy.

(ii)Upon such deposit, the impugned order dated 11.09.2025 shall stand set aside and the matter stands remanded back to the file of the respondent.

(iii)The petitioner shall appear before the respondent while such reply and also the document in support of his contentions and it is for the respondent to consider the same and pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

10.03.2026

NCC:Yes/No
Ns

D.BHARATHA CHAKRAVARTHY, J.

Ns

To
The Deputy State Tax Officer-1,
Sivakasi 1 Assessment Circle,
Commercial Tax Building,
Sivakasi.

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