BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 11.03.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.6628 of 2026
and
W.M.P(MD)No.5474 of 2026

Tvl. Appolline Energy Private Ltd.,
Represented by its Managing Director,
M.Munaga Naga Venkata Kiran Kumar
GSTIN 33AANCA7207KZK
Arumugam Nadar Main Road,
Venkateswarapuram
Alangulam-627854 ... Petitioner

Vs.

The State Tax Officer
Officer of the Assistant Commissioner(ST)
Tenkasi Assessment Circle
Near Yanai Palam
Tenkasi-627 811 ...Respondents

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN:33AANCA7207K1ZK/2022-23 dated 30.10.2025 for the assessment year 2022-23 passed by the respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order.

For Petitioner	:Mr.N.Sudalaimuthu
For Respondents	:Mr.R.Suresh Kumar Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 30.10.2025.

2.Upon perusal of the impugned order, it can be seen that when there was mismatch between GSTR 3B and GSTR 2B, the petitioner did not avail the opportunity, when the show cause notice is uploaded and the final order was passed. Accordingly, the impugned orders came to be passed ex-parte.

3.It is contended by the learned counsel for the petitioner that the entire proceedings were uploaded in the web portal. The notice and other communication were issued in the year 2023, but the order has been passed in the year 2025 and therefore, the petitioner cannot be expected to periodically verify the portal and participate in the proceedings.

4.This Court, takes into account the said submission, is of the view that one more opportunity can be granted to the petitioner, however, on condition to pay 25% of the disputed tax amount. This writ petition is ordered on the following terms:

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

(ii)Upon such payment, the impugned order dated 30.10.2025 shall stand set aside and the matter stands remitted back to the file of the respondent.

(iii) The petitioner shall appear before the respondent without fail and file such reply and produce such documentary evidence in support of his claim and the respondent authority shall pass orders fresh in accordance with law, as expeditiously as possible. No costs. Consequently, connected miscellaneous petition is closed.

11.03.2026

NCC:Yes/No
Ns
To

The State Tax Officer
Officer of the Assistant Commissioner(ST)
Tenkasi Assessment Circle
Near Yanai Palam
Tenkasi-627 811

D.BHARATHA CHAKRAVARTHY, J.

Ns

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