



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 11.03.2026

WEB COPY

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.6703 of 2026
and
W.M.P(MD)No.5541 of 2026**

Tvl City Markettings,
Represented by its Proprietor A.Ahamed Sittick
GSTIN 33BORPS3750P1Z3,
No.10, Old Post Office Road,
Beema Nagar,
Trichy.

... Petitioner

Vs.

The Assistant Commissioner(ST)(FAC)
Palakarai Assessment Circle,
Trichy-18.

...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 Ref No.33BORPS3750P1Z3/2017-18 dated 31.01.2024 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner
For Respondent

:Mr.S.Karunakar
:Mr.R.Suresh Kumar
Additional Government Pleader



ORDER

This writ petition is filed challenging the impugned order dated 31.01.2024.

WEB COPY

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 orders came to be passed ex-parte.

3.When the matter came up for hearing, it is submitted by the learned counsel for the petitioner that the entire tax amount has been recovered and the same is recorded.

4.This Court, takes into account the said submission, is of the view that one more opportunity can be granted to the petitioner. This writ petition is ordered on the following terms:

(i)Since the entire tax amount has already been recovered, the impugned order dated 31.01.2024 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.

WEB COPY

11.03.2026

NCC:Yes/No
Ns
To
The Assistant Commissioner(ST)(FAC)
Palakarai Assessment Circle,
Trichy-18.



WEB COPY

W.P(MD)No.6703 of 2



D.BHARATHA CHAKRAVARTHY, J.

Ns

**W.P(MD)No.6703 of 2026
and
W.M.P(MD)No.5541 of 2026**

11.03.2026