BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13-03-2026

CORAM

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.6934 of 2026
and
W.M.P.(MD)Nos.5725 and 5726 of 2026

M/s. Wood Zone Designs
Represented by Managing Partner M.Govindaraju
106
Vilakkethi Village
Modakuruchi
Erode - 638 109. ... Petitioner

Vs.

The Commercial Tax Officer,
Commercial Taxes Building,
RDO Campus,
North Pradhakshnam Road,
Karur - 639001. ... Respondent

PRAYER: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of CERTIORARI calling for the records of the impugned order of the Respondent in Reference No. 33AADFW2593H1Z2 dated 24.04.2024 and consequent order passed by the Respondent in Reference No. ZD331024192203W dated 25.10.2024 and quash the same as it is illegal without jurisdiction and in gross violation of Principles of Natural Justice and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner	:	Mr.B.Ramana Kumar
For Respondent	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned orders dated 24.04.2024 and 25.10.2024.

2.Upon perusal of the impugned orders, it can be seen that when there was mismatch between GSTR-1 and GSTR-3B, 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 on behalf of the petitioner that, owing to his advanced age, he lacks the necessary knowledge and technical ability to access notices and orders on the GST portal. Therefore, in this case, 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. Upon such payment, the impugned orders dated 24.04.2024 and 25.10.2024 shall stand set aside and the matter stands remitted back to the file of the respondent. 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.

(ii) No costs. Consequently, connected miscellaneous petitions are closed.

13.03.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

D.BHARATHA CHAKRAVARTHY, J.

rgm

To

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