BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 06.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9347 of 2026
and
W.M.P(MD)No.7495 of 2026

Tvl.P.Ganesan ... Petitioner

Vs.

The State Tax Officer (ST),
Office of the Assistant Commissioner (ST),
Virudhunagar II Assessment Circle,
Commercial Tax Building,
Virudhunagar. ...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 in the impugned Order in GSTIN 33BXOPG2086G1ZG / 2020-21 dated 21.01.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or pass such other orders as this Honble court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner :Mr.S.Karunakar

For Respondent :Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 21.01.2025.

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.It is contended on behalf of the petitioner that owing to his lack of requisite knowledge and technical expertise to access notices and orders on the GSTN Common Portal, he was entirely dependent upon his part time accountant, who failed to notice the fact of issuing show cause notice.

4. Considering the nature of the discrepancies noted, the explanation provided by the assessee and the reason given before this Court for not availing the opportunity, I believe that an opportunity can

be granted to the assessee to present his submissions and produce the relevant supporting documents before the respondent assessing officer. This Court has been extending such opportunities on equitable grounds; however, under appropriate conditions. Therefore, an opportunity is granted to the petitioner assessee on the condition of depositing 25% of the disputed tax amount.

5. In view of this, the writ petition is allowed on the following terms:-

i. Within four weeks of receiving the web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the respondent, without waiting for a certified copy of the order.

ii. Upon such deposit, the impugned order dated 21.01.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent.

iii. The assessee shall appear before the respondent without fail and submit their reply and documents in support of their claim, and it is for the respondent to consider the matter afresh and pass orders in accordance with law.

iv. Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised.

v. No costs. Consequently the connected miscellaneous petition is closed.

06.04.2026
(3/3)

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

To

The State Tax Officer (ST),
Office of the Assistant Commissioner (ST),
Virudhunagar II Assessment Circle,
Commercial Tax Building,
Virudhunagar.

D.BHARATHA CHAKRAVARTHY, J.

rgm

W.P(MD)No.9347 of 2026
and
W.M.P(MD)No.7495 of 2026

06.04.2026
(3/3)