

W.P(MD)No.17009 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 19.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.17009 of 2026

and

W.M.P(MD)No.12588 of 2026

Tvl.SS Printers,
represented by its Partner Jaiganesh,
61F1 Gandhi Road,
Sivakasi,
Virudhunagar District - 626123

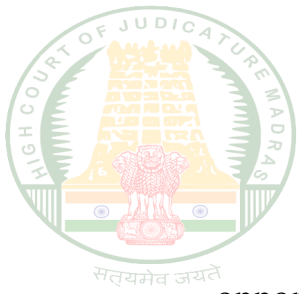
... Petitioner

Vs.

The Deputy State Tax Officer (ST) – 1,
Sivakasi-III Assessment Circle,
Commercial Taxes Buildings,
Sivakasi,
Virudhunagar District.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned order passed by the Respondent vide her proceedings in DRC-07, GSTIN 33ABJFS9391J1ZJ/2018-19, dated 29.04.2024 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing petitioner an



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opportunity of Personal Hearing as per the provisions of the GST Act and to pass such further or other orders as this Honourable High Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner	: Mr.A.Satheesh Murugan
For Respondent	: Mr.S.Vashik Ali Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 29.04.2024, which is an assessment order passed under Section 73 of the TNGST Act, 2017.

2. I have heard the learned counsel for the petitioner and the learned Government Standing Counsel representing the revenue.

3. By the impugned order, the assessment was made ex parte because the petitioner did not utilise the opportunities provided. The discrepancies and grounds on which the assessment order was issued, the dealer's explanation on merits, and the reasons for not participating in the assessment proceedings are summarised briefly and presented in a table below:



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Discrepancies found/Grounds on which the order is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Reconciliation of GSTR-01 with GSTR-09	The petitioner has reported the turnover of Rs.63,53,123 in GSTR-01 but he has also reported the turnover of Rs.60,92,487/- in GSTR-09 which is difference of Rs. 2,60,636/- which is nothing but the sales returns. The above sales return also available in his GSTR-3B but the respondent has not verified and order passed.	The cause show notice and impugned order have uploaded in the GST Portal only but the reply not filed due to the accountant never informed that the above. Hence, the exparte order passed
Excess ITC claimed on account of non-reconciliation of information	The difference of ITC has been pointed out by the respondent is nothing but which is eligible ITC in accordance with law. the petitioner is ready to file reply along with documents before the respondent.	-do-

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 their 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.



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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 10.09.2025 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 shall stand closed.

19.06.2026

Neutral Citation: No
rgm



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D.BHARATHA CHAKRAVARTHY, J.

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