BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 01.04.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8733 of 2026
and
W.M.P(MD)Nos.7054 and 7056 of 2026

Tvl V S Tyres,
Rep by its Proprietor S.Suresh Kumar,
5/45, Ramalingam Complex,
Trichy Main Road,
Madurai 625 106. ... Petitioner

Vs.

1. The Deputy Commissioner (CT),
Appellate Authority,
GST Appeals.

2. The Deputy Commercial Tax Officer,
Melur Assessment Circle,
Madurai East Zone,
Madurai District. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI calling for the orders of the 2nd respondent in Form DRC-07 with reference no. ZD3302251031246 dated 12.02.2025 passed under Section 73 of the TNGST Act, 2017 pertaining to the financial year 2020-21 and quash the same as illegal, devoid of merits and in violation of principles of natural justice and pass such further or other orders as this Honble Court may deem fit and proper in the above facts and circumstances of the case and thus render justice and for other relieves.

For Petitioner	:Mr.Varun Pandian
For Respondent	:Mr.R.Suresh Kumar Additional Government Pleader

ORDER

The present writ petition has been filed for the following relief:-

"Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI calling for the orders of the 2nd respondent in Form DRC-07 with reference no. ZD3302251031246 dated 12.02.2025 passed under Section 73 of the TNGST Act, 2017 pertaining to the financial year 2020-21 and quash the same as illegal, devoid of merits and in violation of principles of natural justice and pass such further or other orders as this Honble Court may deem fit and proper in the above facts and circumstances of the case and thus render justice and for other relieves."

2. Heard Mr.Varun Pandian, learned counsel appearing for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader, who takes notice on behalf of the respondents.

3. Upon hearing the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents, it can be seen that the order dated 12.02.2025 is an assessment order passed under Section 73 of the TNGST Act, 2017, upon finding a mismatch between GSTR-1 and GSTR-7. This is an ex-parte order, as the petitioner did not avail themselves of the opportunities provided during the course of the hearing. The appeal was also dismissed as it was filed beyond the condonable limit.

4. Considering the fact that this Court in similar matters, granted one more opportunity based on equitable considerations and the reasons mentioned in the affidavit filed in support of the writ petition, I am of the view that the petitioner also deserves an opportunity. Normally, the condition to deposit 25% is imposed, however, it can be seen that at the time of filing the appeal, the petitioner had already deposited 10% of the disputed tax amount.

5. In view thereof, this writ petition is ordered on the following terms:-

(i)The petitioner shall pay the balance 15% 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 12.02.2025 shall stand set aside and the matter stands remitted back to the file of the respondent for first consideration.

(iii)The petitioner shall appear before the respondent without fail and file such reply and produce such documents in his favor and it is for the respondent to consider the same in accordance with law and pass fresh orders. No costs. Consequently, connected miscellaneous petitions are closed.

01.04.2026

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

To

1. The Deputy Commissioner (CT),
   Appellate Authority,
   GST Appeals.

2. The Deputy Commercial Tax Officer,
   Melur Assessment Circle,
   Madurai East Zone,
   Madurai District.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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