BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.04.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9816 of 2026
and
W.M.P(MD)No.7737 of 2026

Tvl.Sri Balaji Pharmaceutical
Rep by its Proprietor Balamurugan
S/o.Sellachamy,
No.2/1, Ajis Street, 1st Floor
Dindigul-624 001. ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer/
Deputy Commercial Tax Officer
Dindigul (Fort) Assessment Circle,
Commercial Taxes Office,
Sub-Collector's Office Road,
Dindigul-624 001. ...Respondents

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for records pertaining to the impugned order of the 2nd respondent in Ref.No.ZD331125333922N/2021-22 dated 19.11.2025 and quash the same.

For Petitioner :Mr.B.Rooban
For Respondents :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenges the impugned order dated 19.11.2025, 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 Additional Government Pleader 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 dealers explanation on merits, and the reasons for not participating in the assessment proceedings are summarized briefly and presented in a table below:

Discrepancies Found / Grounds on which the order is passed	Explanation offered by the assessee on merits	Explanation for not availing the opportunity
-Difference between GSTR-3B and GSTR-2A -Appointment of exempted supply and reversal of ITC	-No such difference do exist between GSTR-3B and GSTR-2A -Exempted and taxable supplies are dealt separately and hence no reversal of ITC is warranted by apportionment -10% of disputed tax paid	-Notices and impugned order tendered only through portal – left unnoticed -Notice received through RPAD by wife of the proprietor was misplaced.

4.Considering the nature of the discrepancies noted, the explanation provided by the assessee and the reason given before this Court for the 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.

5.In view thereof, the Writ Petition is allowed on the following terms:

(i)Within four weeks from the date of receipt of the web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the respondent, without waiting for the certified copy of the order. The amount already paid in respect of the demand shall be adjusted while computing the above payment.

(ii)Upon such deposit, the impugned order dated 19.11.2025 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 order 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 connected miscellaneous petition is closed.

08.04.2026

NCC:Yes/No
Ns

To

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer/
Deputy Commercial Tax Officer
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D.BHARATHA CHAKRAVARTHY, J.

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