BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 16.04.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.10694 of 2026
and
W.M.P(MD)Nos.8362 to 8364 of 2026

Tvl.Sri Abbi Traders
Rep by its Proprietor
Murugan
S/o.Kandasamy
Having their office at
No.270, Kattanur
Thiruchuli Taluk
Virudhunagar. ... Petitioner

Vs.

The Commercial Tax Officer,
Office of the Commercial Tax Officer,
Aruppukottai,
Virudhunagar District. ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for the records of the impugned order with reference Number. ZD331025038696E dated 07.10.2025 issued by the respondent and quash the same.

For Petitioner :Mr.M.Lavanya
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition challenges the impugned order dated 07.10.2025 which is an assessment order under Section 73 of the GST 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 dealer's explanation on merits, and the reasons for not participating in the assessment proceedings are summarised 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
The respondents has sent the notice to the petitioner and based on which, the petitioner has not sent any reply. Hence, on the above ground the impugned order has been passed	The petitioner has not aware of the impugned notice because the I.O has served only in the internet. Hence, the petitioner has not given the reply.	-same as column 2-

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.

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

(i)Within four weeks from the date of receipt of 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 07.10.2025 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 raised.

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

16.04.2026

NCC:Yes/No
Ns
To
The Deputy State Tax Officer-1,
Ramanathapuram Assessment Circle,
Commercial Tax Office Building,
Ramanathapuram District-623 501

D.BHARATHA CHAKRAVARTHY, J.

Ns

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