BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9832 of 2026
and
W.M.P(MD)No.7756 of 2026

Kathiresan ... Petitioner

Vs.

The Deputy State Tax Officer-1,
Ramanathapuram Assessment Circle,
Commercial Tax Office Building,
Ramanathapuram District-623 501 ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorarified Mandamus, calling for the records pertaining to the impugned order passed by the respondent vide his proceedings in GSTIN:33ADQPK7292M1ZT/2021-22 dated 24.11.2025 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 me an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner :Mr.A.Satheesh Murugan
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition challenges the impugned order dated 24.11.2025 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
1.Excess claim of ITC with reference to GSTR-2A	The supplier has wrongly reported in B2C instead of B2B hence the above difference incurred but however entire transactions reported by both the supplier and buyer and there is no revenue loss.	The impugned order uploaded in the GST Portal due to without knowledge of the petitioner

2.Claims of ineligible ITC u/s.17(5)	The entire claim of ITC genuine as per Section 16 of the Act. If once verification of entire documents then and there is no ineligible claim of ITC as per the provisions of the Act	The impugned order uploaded in the GST Portal due to without knowledge of the petitioner
3.Late fee levied for belated filing of GSTR-1 and non-filing of annual return in GSTR-9	I am ready to file supporting documents and records before the respondent for belated filing of GSTR-1 and non-filing of annual return in GSTR-9	The impugned order uploaded in the GST Portal due to without knowledge of the petitioner.

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 24.11.2025 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 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 petition is closed.

08.04.2026

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

W.P(MD)No.9832 of 2026
and
W.M.P(MD)No.7756 of 2026

08.04.2026