BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 16.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.10728 of 2026
and
W.M.P(MD)No.8401 of 2026

Tvl.M2 Tech Engineering
Represented by its Proprietor S.Rajmohan
GSTIN 33AKVPR2601K1ZV
223, 10th Street,
Cauvery Nagar South,
Thanjavur-613 005 ... Petitioner

Vs.

The Deputy State Tax Officer-1
Thanjavur -II Assessment Circle,
Commercial Taxes Buildings
Thanjavur. ...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN:33AKVPR2601K1ZV / 2021-22 dated 11.11.2025 for the assessment year 2021-2022 passed by the respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner	:Mr.N.Sudalai Muthu
For Respondent	:Mr.R.Suresh Kumar Additional Government Pleader

ORDER

This writ petition challenges the impugned orders dated 11.11.2025, 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 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
Wrong availment of input Tax Credit on purchase of paints (HSN 3209) treating the same as ineligible under Section 17(5) of the TNGST Act.	The petitioner, being a trader in paints and hardware, has purchased goods as stock-in-trade for further taxable supply and is entitled to ITC under Section 16(1), while Section 17(5) has no application to such business transactions. There is no finding of restricted use, and the denial of ITC based on mere assumptions without verification is arbitrary and unsustainable in law.	The proceedings were uploaded only on the GST portal without proper communication under Section 169, and the petitioner relying on a part-time accontant, was unaware of the notices and hearing. Due to this bona fide lapse, no reply or appearance was made, resulting in an ex-parte order passed in violation of principles of natural justice.

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. But the respondent had recovered entire tax portion from the petitioner. Therefore, an opportunity is granted to the petitioner assessee without any further condition.

5.In view of this, the writ petition is allowed on the following terms:

(i)The impugned order dated 11.11.2025 shall stand set aside and the matter shall stand remanded back to the file of the respondent

(ii)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.

(ii)Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised.

(iv)No costs. Consequently, the connected miscellaneous petition is also closed.

16.04.2026

NCC:Yes/No
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D.BHARATHA CHAKRAVARTHY, J.

Ns

To

The Deputy State Tax Officer-1
Thanjavur -II Assessment Circle,
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