BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.04.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.10924 of 2026
and
W.M.P(MD)No.8518 of 2026

Tvl. SAI KRISHNA FOOD PRODUCTS,
Represented by its Proprietor M.Rajendran,
GSTIN 33AXYPR3316H1Z3
1A/2, Keelapudur Road,
Plakkarai,
Tiruchirappalli. .. Petitioner

- Vs. -

The Deputy State Tax Officer-2,
Palakkarai Assessment Circle,
Commercial Taxes Buildings,
Trichy. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN: 33AXYPR3316H1Z3/2021-22 dated 30.10.2025 for the assessment year 2021-22 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 affording opportunity of being heard or pass such further or other orders.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition challenges the impugned order dated 30.10.2025, 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.

<table>
<tr><th>Discrepancies found/Grounds on which the order is passed</th><th>Explanation offered by the Assessee on merits</th><th>Explanation for not availing the opportunity</th></tr>
<tr><td>Excess availment of ITC based on mismatch between GSTR-2A and GSTR-3B</td><td>Mismatch arose due to supplier error in reporting B2C instead of B2B, though transactions are genuine and supported by invoices.</td><td rowspan="2">Petitioner relied on a part-time accountant who failed to inform about notices and hearing.

Due to such bona fide lapse, no reply or appearance was made, resulting in an ex parte order.</td></tr>
<tr><td>Non-reversal of common credit under Section 17(2) read with Rule 42.</td><td>No “common credit” arises as purchases are directly identifiable and goods are traded “as such”.</td></tr>
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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 of this, the writ petition is allowed on the following terms:

(i) Within four weeks from the date of receipt of a 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 30.10.2025 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 stand raised;

No costs. Consequently the connected miscellaneous petition is closed.

17.04.2026

sji

NCC: No

To

The Deputy State Tax Officer-2,
Palakkarai Assessment Circle,
Commercial Taxes Buildings,
Trichy.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.10924 of 2026

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