BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.04.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.10935 of 2026
and
W.M.P(MD)No.8525 of 2026

Tvl. AASHWIN COMPUTERS
Represented by its Proprietor
G.Sunilkumar Ponnumani
10-11, C.S.I. Shopping Complex,
Marthandam,
Kanniyakumari-629 165. .. Petitioner

- Vs. -

The Assistant Commissioner (ST),
Kuzhithurai Assessment Circle,
Commercial Taxes Buildings,
Kuzhithurai .. 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: 33CIHPS9652k1ZL/2019-20 dated 19.11.2025 for the assessment year 2019-20 passed by the respondent under Section 74 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 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 19.11.2025 which is an assessment order passed under Section 74 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
Excess availment of ITC based on mismatch between GSTR-2A and GSTR-3B	The alleged mismatch is only due to timing difference in availment of eligible ITC pertaining to earlier financial years. On proper reconciliation across FY 2017-18, 2018-19 and 2019-20, there is no excess ITC in substance. The claim is valid and protected under Section 16(5), supported by invoices, books of accounts and reconciliation statements.	The petitioner, being a small trader, had fully relied on a part-time accountant for GST compliance. The accountant filed only a formal reply without documents and failed to present the true facts before the authority. Due to this bona fide lapse, no effective representation was made, resulting in an ex parte and mechanical order.

4. I have considered the submissions made by the learned counsel on either side.

5. It can be seen that eventhough the petitioner had filed a reply, only because the petitioner did not produce the supporting documents, the impugned order came to be passed. I have also considered the circumstances, in which the petitioner could not avail of the opportunity and produce the supporting documents. Therefore, I am of the view that the

petitioner is entitled for an opportunity. Eventhough, normally, the condition is imposed to deposit 25% of the disputed tax amount, in this case, it is stated that already 100% of the disputed tax amount has already been recovered and therefore, no additional condition is imposed.

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

(i) The impugned order dated 19.11.2025 shall stand quashed and the matter shall stand remanded back to the file of the respondent for fresh consideration;

(ii) The petitioner shall appear before the respondent without fail and file such reply and produce such documentary evidence in support of his claim and the respondent authority shall pass orders afresh in accordance with law, within a period of two weeks from the date of receipt of a web copy of the order;

(iii) It is also made clear that since the matter is remanded back for fresh disposal, freezing of the petitioner's bank account shall stand raised.

No costs. Consequently, connected miscellaneous petition is closed.

17.04.2026

sji

NCC: No

To

The Assistant Commissioner (ST),
Kuzhithurai Assessment Circle,
Commercial Taxes Buildings,
Kuzhithurai

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.10935 of 2026

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