BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14490 of 2026
and
W.M.P.(MD)No.10877 of 2026

Shiv Shankar Singh ... Petitioner

-vs-

1.The Deputy Commissioner (GST Appeal),
CT Buildings, A.R. Line Road,
Palayamkottai, Tirunelveli.

2.The Deputy State Tax Officer - II,
Nanguneri, Tirunelveli. ... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records of the Impugned Order passed in FORM GST DRC-07 in GSTIN: 33AZUPS5864M1ZA/2020-2021 dated 06.02.2025 on the file of second respondent and the consequent FORM GST APL-02 dated 15.12.2025 on the file of the first respondent and quash the same.

For Petitioner : Mr.I.Romeo Roy Alfred

For Respondents : Mr.R.Parthiban
Counsel for the Government of Tamil Nadu

ORDER

This writ petition challenges the impugned order dated 06.02.2025, which is an assessment order passed under Section 73 of the TNGST Act 2017 and also the consequential order dated 15.12.2025, rejecting the appeal filed by the petitioner on the ground of delay.

2. I have heard the learned counsel for the petitioner and the learned counsel representing the revenue.

3. By the impugned order dated 06.02.2025, 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
Turnover mismatch between GSTR1 and GSTR3B	Same turnover mismatch issue was already explained and accepted by the Department and proceedings were dropped on 19.10.2023	Staff died on 10.01.2025 at the work site. Due to the said sudden death and the resultant confusion, not in a position to immediately prepare a detailed reply.

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 of receiving the web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the second respondent, without waiting for a certified copy of the order.

ii. Upon such deposit, the impugned order dated 06.02.2025 and also the consequential order dated 15.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the second respondent.

iii. The assessee shall appear before the second respondent without fail and submit their reply and documents in support of their claim, and it is for the second 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.

v. No costs. Consequently, the connected Miscellaneous Petition shall stand closed.

02.06.2026

NCC : No
smn2

To:-

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2.The Deputy State Tax Officer - II,
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D.BHARATHA CHAKRAVARTHY, J.

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