



W.P.(MD)Nos.11353 and 11374 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.04.2026

CORAM :

THE HONOURABLE MR. JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)Nos.11353 and 11374 of 2026

and

W.M.P.(MD)Nos.8769, 8770, 8775 & 8776 of 2026

M/s.Abarna Enterprises,
Rep. by its Proprietor, Nainar Iyappasamy.
No.51A, East Car Street,
Tuticorin, Tamil Nadu – 628002.

... Petitioner in both the W.Ps.

Vs.

The Deputy State Tax Officer -1 /
The Deputy Commercial Tax Officer,
Office of the Deputy State Tax Officer-1,
Tuticorin - I Assessment Circle,
No.282-A, Beach Road,
Commercial Taxes Buildings,
Tuticorin, Tamil Nadu – 628001.

... Respondent in both the W.Ps.

Prayer in W.P.(MD)No.11353 of 2026:- Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the respondent in the order vide GSTIN : 33AATPI7441N1Z5 dated 09.10.2025 along with summary order in FORM GST DRC 07 vide ref no.ZD331025069727A dated 09.10.2025 for the tax period 2021-22 to quash the same and direct the respondent to pass *de novo* orders.

Prayer in W.P.(MD)No.11374 of 2026:- Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the



W.P.(MD)Nos.11353 and 11374 of 2026

records on the files of the respondent in the order vide GSTIN : 33AATPI7441N1Z5 dated 18.12.2025 along with summary order in FORM GST DRC 07 vide ref no.ZD331225297113L dated 18.12.2025 for the tax period 2021-22 to quash the same as in violation of Section 6(2)(b) of the CGST Act, 2017.

For Petitioner in both the W.Ps. : Ms.P.R.Lavanya

For Respondent in both the W.Ps.: Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

These two writ petitions are connected and are therefore taken up for disposal by way of a common order.

2. Upon hearing the learned counsel on either side, I am satisfied that, in respect of the same tax period, namely, 2021–2022, both the impugned orders have been passed. Hence, there cannot be two orders covering the same discrepancies in respect of the same petitioner for the same assessment year.

3. In view thereof, the impugned order dated 09.10.2025, which is challenged in W.P.(MD)No.11353 of 2026, is quashed. This order is chosen to be quashed since, in the other impugned order, an additional discrepancy has also been taken into account apart from those covered in W.P.(MD) No.11353 of 2026.



W.P.(MD)Nos.11353 and 11374 of 2026

4. Accordingly, **W.P.(MD)No.11353 of 2026 stands allowed**, and the impugned order dated 09.10.2025 stands quashed. However, the Department is at liberty to pursue the discrepancies and determine the liability of the assessee under the order impugned in W.P.(MD)No.11374 of 2026.

5. Insofar as W.P.(MD)No.11374 of 2026 is concerned, 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
Alleged difference of turnover reported in Form GSTR-3B in comparison with Form GSTR-01 for the FY 2021-2022 to a tune of (CGST) Rs. 59,966/- and (SGST) Rs. 59,966/- totalling to a sum of Rs.1,19,933/-.	Wrong reporting by the Petitioner's consultant.	Petitioner was unaware of the show cause notice vide Form DRC-01 dated 30.05.2024 and subsequent reminders, as the petitioner's GST Registration was cancelled prior to the issuance of the same and the same was uploaded on GST portal without any further means of intimation.



W.P.(MD)Nos.11353 and 11374 of 2026

Alleged excess claim of ITC in Form GSTR- 3B in comparison with ITC reflected in Form GSTR-2A by the Petitioner for the FY 2021-2022, to a tune of (IGST) Rs.3,40,729/-, (SGST) Rs.47,702/- and (CGST) Rs.47,702/- totalling to a sum of Rs.4,36,133/- along with interest and penalty.	Wrong reporting by the Petitioner's consultant.	Petitioner was unaware of the show cause notice vide Form DRC-01 dated 30.05.2024 and subsequent reminders, as the petitioner's GST Registration was cancelled prior to the issuance of the same and the same was uploaded on GST portal without any further means of intimation
Alleged late fee for belated filing of Form GSTR-01 by the petitioner for the FY 2021-2022, to a tune of (CGST) Rs.3,350/- and (SGST) Rs.3,350/- totalling to a sum of Rs.6,700/-.	Wrong reporting by the Petitioner's consultant.	Petitioner was unaware of the show cause notice vide Form DRC-01 dated 30.05.2024 and subsequent reminders, as the petitioner's GST Registration was cancelled prior to the issuance of the same and the same was uploaded on GST portal without any further means of intimation.

6. 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



W.P.(MD)Nos.11353 and 11374 of 2026

the respondent assessing officer. This Court has been extending such opportunities on equitable grounds. Further, in the present case, 46% of the disputed tax amount has already been recovered from the petitioner.

7. In view of above, **W.P.(MD)No.11374 of 2026 is allowed** on the following terms:-

- (i) The impugned order dated 18.12.2025 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.
- (iii) 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 Petitions are closed.

20.04.2026

NCC : No
smn2

Page No.5 of 7



W.P.(MD)Nos.11353 and 11374 of 2026

To

The Deputy State Tax Officer -1 /
The Deputy Commercial Tax Officer,
Office of the Deputy State Tax Officer-1,
Tuticorin - I Assessment Circle,
No.282-A, Beach Road,
Commercial Taxes Buildings,
Tuticorin, Tamil Nadu – 628001.



WEB COPY



W.P.(MD)Nos.11353 and 11374 of 2026

D.BHARATHA CHAKRAVARTHY, J.

smn2

Common order in
W.P.(MD)Nos.11353 and 11374 of 2026

20.04.2026