BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.11905 of 2026
and
W.M.P(MD)Nos.9012 & 9014 of 2026

Rani Silk Readymades,
Represented by its Prop. J.Archana,
3330/5A, Ganthiji Road,
Keeramangalam,
Pudukkottai – 614 624. ... Petitioner

vs.

The Deputy State Tax Officer – II,
Pudukkottai II Assessment Circle,
Pudukkottai. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for the records of the respondent in GSTIN 33BAKPA9304C1ZA/2017-18 dated 27.12.2023 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.A.Chandra Sekaran

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This Writ Petition challenges the impugned order dated 27.12.2023 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
Differences in GSTR – 1 and GSTR – 3B returns	Being the first year of implementation of the GST Act is 2017-18, the turn over in GSTR – 1 was inadvertently shown incorrect figure.	Uploaded only in the portal. The local consultant who filed petitioner's return and viewing the portal, did not inform the order.

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 respondent, without waiting for a certified copy of the order.

ii. Upon such deposit, the impugned order dated 27.12.2023 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.

v. No costs. Consequently, connected Miscellaneous Petitions are closed.

22.04.2026

NCC : Yes / No
ps

To

The Deputy State Tax Officer – II,
Pudukkottai II Assessment Circle,
Pudukkottai.

D.BHARATHA CHAKRAVARTHY, J.

ps

W.P(MD)No.11905 of 2026

22.04.2026