BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.11958 of 2026
and
W.M.P(MD)No.9077 of 2026

Tvl. Saj Crackers,
Represented by its Proprietor M.Anumanthiram,
GSTIN 33DCZPA9001F1ZP,
1/22E, Murugesapuram,
Kayamozhi Road,
Paramankurichi – 628 213. ... Petitioner

vs.

The Deputy State Tax Officer - 2 (ST),
Tiruchendur Assessment Circle,
Commercial Taxes Buildings,
No.134/1, Saravana Poigai Road,
Tiruchendur – 628 215. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN. 33DCZPA9001F1ZP/2021-22 dated 11.09.2025 for the assessment year

2021-22 passed by the respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

This Writ Petition challenges the impugned order dated 11.09.2025 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:

Discrepancies found/Grounds on which the order is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Difference in ITC claim between GSTR 2B & GSTR 3B	Mismatch arose due to supplier error in reporting B2C instead of B2B, though transactions are genuine and supported by invoices.	a) The assessee was suffering from serious ill health and had relied on a part-time accountant who failed to properly respond to notices. b) All notices were uploaded only on the GST portal without effective service, resulting in inability to attend hearing or submit documents.
Exempted supply reported in GSTR 3B	Supplies(vegetables&fruits) are inherently exempt under Notification No.2/2017 and turnover correctly and declared, and denial of exemption for procedural lapse is illegal and without application of mind	

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.

5. Normally, this Court grants an opportunity by imposing a condition to deposit 25% of the disputed tax. In this case, it is stated that at the time of filing of the appeal, which was later rejected for want of limitation, the petitioner has paid 10%. Therefore, let the petitioner pay the balance 15% of the disputed tax amount.

6. 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 15% 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 11.09.2025 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, connected Miscellaneous Petition is closed.

22.04.2026
(1/2)

NCC : Yes / No
ps
To

The Deputy State Tax Officer - 2 (ST),
Tiruchendur Assessment Circle,
Commercial Taxes Buildings,
No.134/1, Saravana Poigai Road,
Tiruchendur – 628 215.

D.BHARATHA CHAKRAVARTHY, J.

ps

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(1/2)