BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.12159 of 2026

M/s.Manimozhian Contractor,
Represented by its Proprietor,
Having Place of Business at
No.1691, Kottaipattinam,
Manamelkudi, Aranthangi Taluk,
Pudukkottai District – 614 619,
Tamil Nadu. ... Petitioner

vs.

The State Tax Officer / Commercial Tax Officer,
Aranthangi Assessment Circle,
Commercial Taxes Department,
Aranthangi - 614616,
Pudukkottai District,
Tamil Nadu. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned adjudication order dated 03.09.2025 passed by the respondent in Form GST DRC-07 bearing Reference No.

ZD330925037523D for the tax period April 2023 to March 2024 (Financial Year 2023-24), together with all connected proceedings, and quash and set aside the same and consequently direct the respondent to conduct the assessment afresh in accordance with law.

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

ORDER

This Writ Petition challenges the impugned order dated 03.09.2025 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
Turn over difference in GSTR-3B & GSTR-7 of Third-Party for FY-2023 to 2024	Ex-parte order. No opportunity is given to petitioner/assessee. Order passed in mechanical manner without availing the records of the petitioner.	Personal hearing notice was not given physical or post But not notice given through portal

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 imposes a condition to deposit 25% of the disputed tax while granting equitable opportunity. However, in this case, it is submitted that already a sum of Rs.2,55,694/- has already been recovered.

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

i. The petitioner shall deposit 25% of the disputed tax amount. However, while calculating the same, the sum of Rs.2,55,694/- already paid shall also be taken into account and the petitioner shall calculate the balance and pay the same within a period of four weeks of receiving the web copy of the order.

ii. Upon such deposit, the impugned order dated 03.09.2025 shall stand set aside and the matter shall stand remanded back to the file of the respondent for fresh consideration.

iii. The petitioner shall appear before the respondent without fail and file such document and reply in support of its claim and it is for the respondent to consider the same afresh and pass orders in the manner known to 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.

22.04.2026

NCC : Yes / No
ps

To

The State Tax Officer / Commercial Tax Officer,
Aranthangi Assessment Circle,
Commercial Taxes Department,
Aranthangi - 614616,
Pudukkottai District,
Tamil Nadu.

D.BHARATHA CHAKRAVARTHY, J.

ps

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