BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.11762 of 2026
and
W.M.P(MD)No.8944 of 2026

Tvl. Tuticorin Oxygen,
Represented by its Partner Santhana Gopala Krishnan,
GSTIN 33AADFT5664N1ZQ,
4/246/3, Mela Arasaradi Village,
Ottapidaram,
Thoothukudi – 628 002. ... Petitioner

vs.

The Deputy State Tax Officer (ST) - 1,
Ettayapuram Assessment Circle,
Commercial Taxes Buildings,
Ettayapuram. ... 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 33AADFT5664N1ZQ/2021-22 dated 10.12.2025 for the assessment year 2021-22 passed by the respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, 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 10.12.2025 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
Excess claim of ITC availed w.r.t GSTR-2A	ITC cannot be denied solely on GSTR-2A mismatch, transactions are genuine and supported by invoices, payment proof and receipt of goods.	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.
Claim of ineligible ITC under Section 17(5)	Section 17(5) wrongly invoked as inputs relate to repair and maintenance of plant and machinery used in business	
ITC claimed from cancelled dealers, return defaulters & tax non payers	Denial of ITC for supplier default is unsustainable; petitioner is a bona fide purchaser having fulfilled Section 16 conditions.	

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 10.12.2025 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.

v. No costs. Consequently, connected Miscellaneous Petition is closed.

22.04.2026

NCC : Yes / No
ps

To

The Deputy State Tax Officer (ST) - 1,
Ettayapuram Assessment Circle,
Commercial Taxes Buildings,
Ettayapuram.

D.BHARATHA CHAKRAVARTHY, J.

ps

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