BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.11765 of 2026
and
W.M.P(MD)No.8945 of 2026

Tvl.Nagasree Traders,
Represented by its Proprietrix Usha Kumari,
GSTIN 33ACUPK4225F1ZN,
15/7-13-C, Railway Feeder Road,
Kottar, Nagercoil,
Kanniyakumari – 629 002. ... Petitioner

vs.

The Deputy State Tax Officer,
Nagercoil - 2 Assessment Circle,
Commercial Taxes Buildings,
Mead Street,
Nagercoil. ... 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 33ACUPK4225F1ZN/2021-22 dated 12.11.2025 and to quash the both as cryptic, non-speaking, illegal , arbitrary, woolly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondent	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

This Writ Petition challenges the impugned order dated 12.11.2025 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
Short payment of tax on taxable supplies reported in GSTR 09	The alleged short payment is only due to clerical misclassification of IGST as CGST/SGST, with no actual tax loss or suppression.	a) The assessee was suffering from serious ill health and had relied on a part-time accountant who failed to properly respond to notices.
Reconcillation of E-way Bill turnover with GSTR-01	The GSTR – 1 vs E-way bill mismatch arises from timing differences (inter-year transactions), not unaccounted turnover.	b) All notices were uploaded only on the GST portal without effective service, resulting in inability to attend hearing or submit documents.

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, 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 12.11.2025 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

NCC : Yes / No
ps

To

The Deputy State Tax Officer,
Nagercoil - 2 Assessment Circle,
Commercial Taxes Buildings,
Mead Street,
Nagercoil.

D.BHARATHA CHAKRAVARTHY, J.

ps

W.P(MD)No.11765 of 2026

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