



W.P(MD)No.12184 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.12184 of 2026

and

W.M.P(MD)No.9129 of 2026

Tvl.Amman Traders,
Represented by its Proprietor R.Sivakumar,
GSTIN 33BAPPS4730M1Z6,
9/229, Manalmedu,
Thalapatti,
Karur.

... Petitioner

VS.

The State Tax Officer (FAC),
Karur 4 Assessment Circle,
Commercial Tax Building,
Karur.

... 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 in the impugned Order in GSTIN.33BAPPS4730M1Z6/2021-2022 dated 09.12.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

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

ORDER

This Writ Petition challenges the impugned order dated 09.12.2025 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:



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Discrepancies found/Grounds on which the order is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
i)Excess Claim of ITC availed under Imports	As far as the allegation that on scrutiny of ITC availed under imports there was excess claim is factually not correct. He submits that as per the provisions of the act he had correctly claimed the ITC and there was no excess claim as alleged.	The Part time accountant failed to notice the fact of issuing of the proceedings the respondent had only chosen to upload all the communication, summons, notices, and orders only on the we portal. Because of the above reasons, the petitioner was not able to access the Web portal which resulted in the issuance of Ex Parte impugned order.
ii)Claim of Ineligible ITC section 17(5)	with regard to claim of ineligible ITC under section 17(5) of the GST Act, there was no ineligible claim of ITC alleged by the respondent. Infact, he had incurred expenses only towards insuring the business, he was eligible to claim the ITC.	
iii)Late fee for belated filing of Form GSTR 1 return	as far as levy of late fee, he submits that only due to covid pandemic there was the delay uploading and the filing the return and hence there is no need for adverse inference.	
(iv) Penalty under Section 73 and interest under Section 50 of the GST Act	in the absence of any excess claim or wrong claim the question of levy of interest under section 50 and penalty under section 73 of the GST act does not arise to the facts of this case.	

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



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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 09.12.2025 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.



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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
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To

The State Tax Officer (FAC),
Karur 4 Assessment Circle,
Commercial Tax Building,
Karur.



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D.BHARATHA CHAKRAVARTHY, J.

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