BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.15344 of 2026
and
W.M.P(MD)Nos.11498 and 11499 of 2026

M/s. Sri Sakthivel Fireworks Factory,
Rep. by its Partner T.Dhanasekaran,
GSTIN : 33ACHFS8453N1Z1,
D.No.4/343, Survey No.1030, 1053/1A 1053/2
Vertrilaiyurani Vembakottai,
Sivakasi-626 123. .. Petitioner

- Vs. -

1.The Assistant Commissioner (ST),
Sivakasi -2 Assessment Circle,
Sivakasi-626 123.

2.The State Tax Officer (ST),
Office of the Assistant Commissioner (ST),
Assessment Circle-2,
Sivakasi-626123. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the first respondent in Reference No. 33ACHFS8453N1Z1/2020-21 dated 03.02.2026 for the financial year

2020-2021 and to quash the same as illegal, arbitrary, wholly without jurisdiction, and direct the first respondent to pass order afresh after affording an sufficient opportunity within such time as may be directed by this Court.

For Petitioner	:	Mr.R.Jagadeeshwaran
For Respondents	:	Mr.P.Rajagopalan Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 03.02.2026 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 Government Standing Counsel for the respondents.

3. By the impugned order, the assessment was made ex-parte because the petitioner did not utilise the opportunities provided on the ground of the suppression of sales 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
Regarding sales suppression for the Financial Year 2020-2021	Order passed as Ex-parte	No reasonable opportunity to the petitioner.

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 first 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 thereof, this Writ Petition is allowed on the following terms:

(i) Within four weeks from the date of receipt of a web copy of this order, the petitioner shall deposit 25% of the disputed tax amount with the first respondent, without waiting for a certified copy of the order;

(ii) Upon such deposit, the impugned order dated 03.02.2026 shall stand set aside, and the matter shall stand remanded back to the file of the first respondent;

(iii) The assessee shall appear before the first respondent without fail and submit their reply and documents in support of their claim, and it is for the first 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 the connected miscellaneous petitions are closed.

09.06.2026

sji

NCC: Yes/No

To

1.The Assistant Commissioner (ST),
Sivakasi -2 Assessment Circle,
Sivakasi-626 123.

2.The State Tax Officer (ST),
Office of the Assistant Commissioner (ST),
Assessment Circle-2,
Sivakasi-626123.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.15344 of 2026

09.06.2026