BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14706 of 2026
and
W.M.P(MD)Nos.11051 and 11056 of 2026

R.Ramesh,
Represented by its Proprietor,
Ramasamy Ramesh,
No.3/38, Mothumpatti,
Kothampondi,
Dindigul-624 616. .. Petitioner

- Vs. -

The Deputy State Tax Officer-1
Palani-2 Assessment Circle,
Near Periya Avudaiyar Koil Street,
Kothaimangalam (PO),
Palani-624 618. .. Respondent

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 of the respondent herein in impugned order in Form DRC-07 having reference No.ZD3311253531120 dated 20.11.2025 for the financial year 2021-22 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017, herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of principles of natural justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner : Mr.V.Parthiban

For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 20.11.2025 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 Government Standing Counsel for the respondent.

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 assessment is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Claim of ineligible ITC under Section 17(5)	The petitioner is a civil works contractor, and he used iron and steel for the business purpose. Hence, the question of ineligible ITC under Section 17(5) does not arise.	The show cause notice and the impugned order has been uploaded in GST Common Portal due to without knowledge of 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 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 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 20.11.2025 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;

(v) No costs. Consequently the connected miscellaneous petitions are closed.

04.06.2026

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NCC: Yes/No

To

The Deputy State Tax Officer-1
Palani-2 Assessment Circle,
Near Periya Avudaiyar Koil Street,
Kothaimangalam (PO),
Palani-624 618.

D.BHARATHA CHAKRAVARTHY, J.

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