BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14079 of 2026
and
W.M.P(MD)Nos.10486 and 10487 of 2026

Tvl.Sri Ram Automobiles
Rep. by its Proprietor,
V.Narendra,
No.424A, L.F.Road,
Opposite to Union Bank,
Cumbum, Theni District-625516. .. Petitioner

- Vs. -

The Deputy State Tax Officer-1,
Uthamapalayam,
Theni District. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the impugned order passed by the respondent in Form GST DRC-07 bearing Reference No.ZD330225265295G dated 26.02.2025 and quash the same as illegal, devoid of merits and in violation of principles of natural justice.

For Petitioner : Mr.S.Pandeeswaran

For Respondent : Mr.R.Parthiban
Government Advocate

ORDER

This writ petition challenges the impugned order dated 26.02.2025, 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 Advocate representing 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 order is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Claim of exemption disallowed for the reason that documents not produced in support of claim of exemption	The claim of exemption on outward supply is exempted-supply of maize raw/unpossessed.	All notices and impugned order tendered only through portal-left physical unnoticed

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. Since it is stated that the entire tax liability is paid and only the interest and penalty are questioned, no additional condition is imposed on the petitioner. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 26.02.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(ii) Within four weeks from the date of receipt of a web copy of this order without waiting for the certified copy of the order, 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;

(iii) Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised;

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

01.06.2026

NCC : Yes/No
sji

To

The Deputy State Tax Officer-1,
Uthamapalayam,
Theni District.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.14079 of 2026

01.06.2026