BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 03.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14723 of 2026
and
W.M.P(MD)No.11071 of 2026

Tvl S A Agencies,
Rep. by its Proprietor A.Antony,
S/o.K.C.Antony,
1/260, Karuppasamy Koil Street,
T.Sinthalacherry,
Theni – 625530. ... Petitioner

Vs.

1. The Commissioner Of Commercial Taxes,
O/o The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai – 600 005.

2. The Deputy State Tax Officer /
The Deputy Commercial Tax Officer,
Bodinayakanur Assessment Circle,
No.17, Subburaj Nagar 5th Street,
Bodinayakkanur,
Theni District – 625513. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for records pertaining to impugned order of the 2nd Respondent in Ref.No.ZD331224039510X/2020-21 dated 05.12.2024 and quash the same and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner	:Mr.R.Veeramanikandan
For Respondents	:Mr.R.Parthiban Government Advocate

ORDER

This writ petition challenges the impugned order dated 05.12.2024, which is an assessment order passed under Section 74 of the TNGST Act 2017.

2. I have heard the learned counsel for the petitioner and the learned Government Advocate representing the revenue.

3. By the impugned orders, 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
Reverssal of ITC on the alleged claim of Blocked ITC	The ITC claimed as neither ineligible nor blocked and the same in the course of and in furtherance of business	Ex-parte order Notices and impugned order tendered only through portal – left 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. 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 05.12.2024 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 shall stand closed.

03.06.2026

NCC:Yes/No
rgm

To

1. The Commissioner Of Commercial Taxes,
   O/o The Principal and Special Commissioner of Commercial Taxes,
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2. The Deputy State Tax Officer /
   The Deputy Commercial Tax Officer,
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   Theni District – 625513.

<u>**D.BHARATHA CHAKRAVARTHY, J.**</u>

<u>rgm</u>

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