BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :05.06.**2026**

CORAM:

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14975 of 2026
and
W.M.P(MD)No.11260 of 2026

Tvl.2918 Kannanoor PAC CS Ltd,
Rep. by its Secretary P.Christopher
2-51-2, Mekkamandapam,
Mekkamandapam Post,
Kanniyakumari District -629166 ... Petitioner(s)

– Vs. -

The Deputy State Tax Officer-2,
Thuckalay-1 Assessment Circle,
Kanniyakumari District ... Respondent(s)

Prayer :Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN 33AAATZ0841L1ZD/2017-18 dated 29.12.2023 and quash the same as it is illegal and in gross violation of Principles of Natural Justice and to pass such further or other orders as this Honble High Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.R.Parthiban
Government Standing Counsel

O R D E R

This writ petition challenges the impugned order dated 29.12.2023 which is an assessment order passed under Section 73 of the GST 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:

Discrepancies found/grounds on which the order is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity

Difference between purchase tax & Sales tax	The petitioner has got two GST registration. The old registration username and password lost. Hence, new registration has applied and got new registration. The dispute assessment year 2018-2019, during the time, the purchase turnover reflected in old Gst registration number but the staff of the petitioner has corresponding outward supply of goods reported in New GST Registration Number. But however, there is no revenue loss occurred in the department. Hence, one more opportunity for filing reply along with connected records.	The show cause notice and the impugned order uploaded in the GST online portal only due to without knowledge of the petitioner. The Accountant has never informed about the impugned order. Hence, could not able to file reply within thime.

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, the Writ Petition is allowed on the following terms:

(i)Within a period of four weeks from the date of receipt of 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 29.12.2023 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 raised.

(v)No costs. Consequently, connected miscellaneous petition is closed.

05.06.2026

To

The Deputy State Tax Officer-2,
Thuckalay-1 Assessment Circle,
Kanniyakumari District

D.BHARATHA CHAKRAVARTHY.,J.

Ns

ORDER MADE IN
W.P(MD)No.14975 of 2026

05.06.2026