BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14748 of 2026
and
W.M.P(MD)No.11094 of 2026

Tvl. D.Lingam Medicals
Rep. by its Proprietor D.Devaraj
No.3, 4 Khadi Complex,
Kovilpatti-628 501.
Tuticorin District. .. Petitioner

- Vs. -

The Deputy State Tax Officer-2,
Kovilpatti-1 Assessment Circle,
Tuticorin 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 records pertaining to the impugned order passed by the respondent vide his order in GSTIN: 33ABBPV4633J1ZK/2021-22 dated 22.12.2025 and quash the same as it is illegal and in gross violation of principles of natural justice.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondent	:	Mr.R.Parthiban Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 22.12.2025, 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 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
Suppressed Sales Estimation	The RC was cancelled & effect from 01.04.2020. The dispute assessment year 2021-2022. During the time, the petitioner is a unregistered dealer. But the respondent has determined the turnover of Rs.7,20,642/- only but the aggregated turnover upto twenty lakhs the GST is not necessity under Section 22 of the GST Act. Hence, the impugned order is liable to be quashed and the impugned order passed by the respondent under Section 73 of the Act is without jurisdiction.	The impugned order uploaded in the GST portal due to without knowledge of the petitioner. Since, RC was already cancelled with effect from 01.04.2020.

4. Considering the nature of the claim of without jurisdiction 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 in support of their claim of exemption before the respondent assessing officer. This Court has been extending such opportunities on equitable grounds; therefore, an opportunity is granted to the petitioner assessee.

5. Since the question of jurisdiction is also raised, the usual condition of 25% is not imposed on the petitioner and it will be open for the petitioner to raise the question relating to the jurisdiction with reference to Section 22 of the TNGST Act, 2017, also before the assessing authority. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 22.12.2025 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 petition is closed.

04.06.2026

NCC : Yes/No
sji

To

The Deputy State Tax Officer-2,
Kovilpatti-1 Assessment Circle,
Tuticorin District.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.14748 of 2026

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