BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14609 of 2026
and
W.M.P(MD)Nos.10950 and 10951 of 2026

Manoharan ... Petitioner

Vs.

The State Tax Officer,
Nagercoil-2 Assessment Circle,
Commercial Taxes Building,
131, Mead Street,
Nagercoil,
Kanyakumari District. ...Respondent

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari calling for the records relating to the impugned orders passed by the respondent in his proceedings in GSTIN 33ACLPM3974E2ZH/2021-2022 dated 29.11.2025 and quash the same as unconstitutional and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner :Mr.J.Sivaram

For Respondent :Mr.R.Parthiban
Government Advocate

ORDER

This writ petition challenges the impugned order dated 29.11.2025, 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 Additional Government Pleader 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
a. Mismatch/excess claim of Input Tax Credit (ITC) between Form GSTR-3B/GSTR-09 and Form GSTR-2A to the tune of Rs.6,789/-.	ITC cannot be denied solely due to a mismatch with Form GSTR-2A for the periods 2017-18 to 2021-22 as per departmental circulars (such as Circular No. 183/15/2022-GST) without providing an option to produce supplier certificates or alternative verifications.	Due to the petitioner's advanced age (74 years old), severe health issues, unavoidable business exigencies, financial distress, and administrative disruptions within the proprietary business during the relevant months, they could not handle digital notifications, submit a formal detailed reply, or attend the personal hearings fixed on 29.08.2025, 10.10.2025, and 21.11.2025.
b. Excess ITC reversal reported in Form GSTR-09 compared to Form GSTR-3B to the tune of Rs.2,910/-.	Reversing a higher amount of ITC in the annual return than declared in Form GSTR-3B operates to the financial advantage of the revenue. Treating it as an onward tax demand is logically contradictory and amounts to double taxation.	
c.Reversal/disallowance of ITC on specific purchases under Section 17(5) totaling Rs.88,926/-. (comprising insurance, maintenance of machinery, and specific electrical goods)	The petitioner is engaged in the auto stores business dealing with transport equipment. Expenditures incurred on the maintenance, repair, and protection of transport machinery and business assets are directly utilized in the course or furtherance of business under Section 16(1) and should not be mechanically blocked under Section 17(5).	

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. Though usually this Court imposes a condition of 25% deposit for remitting the matter back, in this case, it is submitted by the learned counsel for the petitioner that the entire tax liability has already been paid. The same is recorded.

5. This Court, takes into account the said submission is of the view that one more opportunity can be granted to the petitioner.

6. In view thereof, this writ petition is ordered on the following terms:-

i. Since the entire tax amount had already been paid, the impugned orders dated 29.11.2025 shall stand set aside and the matter stands remitted back to the file of the respondent.

ii. 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 is set aside, any attachment of the bank account made pursuant to the impugned order shall raised.

iv. No costs. Consequently, the connected miscellaneous petitions shall stand closed.

02.06.2026

Neutral Citation: No
rgm

To

The State Tax Officer,
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D.BHARATHA CHAKRAVARTHY, J.

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