

W.P.(MD)No.14818 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 04.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14818 of 2026

and

W.M.P(MD)No.11148 of 2026

Tvl. Sivasakthi Amman
Rep. by its Proprietor T.Sermathurai
No.49, First Floor, Chitrakara Street,
Madurai-625 001.

.. Petitioner

- Vs. -

-

The Deputy State Tax Officer-1
Munichalai Road Circle,
Madurai-625 020.

.. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the respondent vide his proceedings in GSTIN : 33CEYPS1582M1ZK, Tax Period : 2021-22, dated 17.12.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act, 2017.



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: Mr.A.Satheesh Murugan

For Respondent

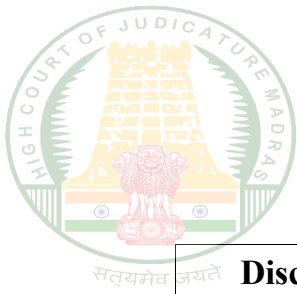
: Mr.R.Parthiban
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 17.12.2025 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 for 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:



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Discrepancies found/Grounds on which the assessment is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Input mismatch Vs (GSTR-3B Vs GSTR-2A)	There is no excess claim of ITC under Section 16 of the Act. The petitioner is ready to file reply along with connected records as per the circular No.183/15/2022 dated 27.12.2022. Once, complied the above circular, there is no liability under the GST Act.	The impugned order uploaded in the GST Portal due to without knowledge of the petitioner. The accountant has not informed about the impugned order.
ITC to be reversed on non-business transactions and exempted goods	The claim of ITC only on the related business goods and ITC has not claimed on the exempted goods. The taxable goods and exempted goods separately maintained in the books of accounts. Hence, the question of reversal of ITC does not arise	- do -

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



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appropriate conditions. Therefore, an opportunity is granted to the petitioner assessee on the condition of depositing 25% of the disputed tax amount.

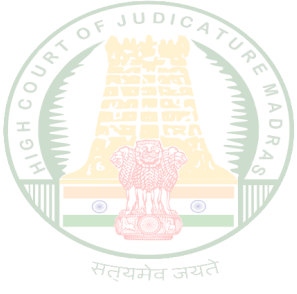
5. In view thereof, this Writ Petition is allowed on the following terms:

(i) Within four weeks from the date of receipt of a 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 17.12.2025 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;



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

04.06.2026

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NCC: Yes/No

To

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D.BHARATHA CHAKRAVARTHY, J.

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