BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14810 of 2026
and
W.M.P(MD)No.11143 of 2026

Tvl. VARS Enterprises,
Rep. by its Partner A. Ramanathan
85F/1, Kamarajar Salai,
Opposite to Alangar Theatre,
Madurai-625 009 .. Petitioner

- Vs. -

The Assistant Commissioner (State Tax),
Kamarajar Salai Assessment Circle,
Madurai. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the respondent vide his order in GSTIN : 33AAOFV5803G1Z3 dated 28.12.2023 (Tax Period 2017-18) 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 28.12.2023 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:

Discrepancies found/Grounds on which the assessment is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Input mismatch (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.

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, 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 28.12.2023 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 stand raised;

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

04.06.2026

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NCC: Yes/No

To

The Assistant Commissioner (State Tax),
Kamarajar Salai Assessment Circle,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD)No.14810 of 2026

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