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.14611 of 2026
and
W.M.P(MD)No.10954 of 2026

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

Vs.

The State Tax Officer,
Kamarajar Salai Assessment Circle,
Madurai. ...Respondent

Prayer: Writ Petition 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 33AAOFV5803G1Z3/2018-19 dated 14.11.2025 and quash the same as it is illegal and in gross violation of Principles of Natural Justice and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner :Mr.A.Satheesh Murugan

For Respondent :Mr.R.Parthiban
Government Advocate

ORDER

This writ petition challenges the impugned order dated 14.11.2025, which is an assessment order passed under Section 74 of the CGST Act 2017.

2. I have heard the learned counsel for the petitioner and the learned Government Advocate 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 GSTR3B vs 2A	This issue already settled as per Circular No. 183/15/2022-GST dated 27-12-2022. The petitioner is ready to file reply along with connected records as per the above circular.	The notice & impugned order have uploaded in the GST Portal only. Hence, further steps could be able to within stipulated time. The accountant never informed that the the above. Hence, exparte order passed under section 74 of the Act

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 of this, the writ petition is allowed on the following terms:-

i. Within four weeks of receiving the 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 14.11.2025 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.

v. No costs. Consequently the connected miscellaneous petition shall stand closed.

02.06.2026

Neutral Citation: No
rgm

To

The State Tax Officer,
Kamarajar Salai Assessment Circle,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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