BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 03.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14722 of 2026
and
W.P(MD)No.11070 of 2026

Tvl.T Sivakumar,
Contractor,
GSTIN 33APKPS2021Q1ZL,
No.20, Sundaram Nagar Extn Anil Nagar,
Medical College Road,
Thanjavur - 613 004. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Thanjavur - II Assessment Circle,
Commercial Taxes Buildings,
No. 20/3,
2nd Floor,
Sachithanantha Moopanar Street,
Thanjavur - 613 001. ...Respondent

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a WRIT OF CERTIORARIFIED MANDAMUS to call for therecords cn the file of the respondent in Reference No.33APKPS2021Q1ZL /2019-20 dated 28.08.2024 for the assessment year 2019-20 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal , arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard or pass such further or other orders, as the Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner :Mr.N.Sudalai Muthu
For Respondent :Mr.R.Parthiban
Government Advocate

ORDER

This writ petition challenges the impugned order dated 28.08.2024, which is an assessment order passed under Section 73 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 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
The assessment was completed on the alleged mismatch between Form GSTR-07 and Form GSTR-09 for AY 2019-20. The respondent treated the differential turnover reflected in GSTR-07 as suppressed outward supplies and determined tax of Rs.8,01,560/- along with interest and penalty under Section 73 of the TNGST Act.	The petitioner was not liable to file Form GSTR-09 for Ay 2019-20 in view of the exemption available under Section 44 of the CGST Act and the relevant notifications. Therefore, comparison of GSTR-07 with a non-filed GSTR-09 is fundamentally erroneous. GSTR-07 is only a TDS return filed by Govt deductors and cannot be treated as conclusive evidence of taxable turnover. Any variation is attributable to timing differences, retention amounts, running bills and reporting practices of deductor departments. The petitioner is ready to furnish complete reconciliation of GSTR-07 with GSTR-1, GSTR-3B and books of accounts to establish that no turnover has escaped assessment.	The entire proceedings were uploaded only in the GST portal and were never effectively communicated to the petitioner. Being a small civil contractor with limited GST knowledge, the petitioner had entrusted GST compliances to a part-time accountant. The accountant failed to inform him about the notices, personal hearing and assessment proceedings. Consequently, the petitioner could not file objections, reconciliation statements or supporting documents. The impugned assessment order was ex therefore passed parte without affording a real and meaningful opportunity of hearing.

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 28.08.2024 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 petitions shall stand closed.

03.06.2026

NCC:Yes/No
rgm

To

The Assistant Commissioner (ST),
Thanjavur - II Assessment Circle,
Commercial Taxes Buildings,
No. 20/3,
2nd Floor,
Sachithanantha Moopanar Street,
Thanjavur - 613 001.

D.BHARATHA CHAKRAVARTHY, J.

rgm

W.P(MD)No.14722 of 2026
and
W.P(MD)No.11070 of 2026

03.06.2026