BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14612 of 2026
and
W.M.P(MD)No.10955 of 2026

Gp Cell Point,
Represented by its Proprietor N.Rethinagiri,
GSTIN 33AYTPR2693D1Z0,
No. 38C,
New Court Street,
Kulithalai,
Karur-639104. . ... Petitioner

Vs.

The Deputy State Tax Officer-1,
Kulithalai Assessment Circle,
Commercial Taxes Buildings,
Karur. ...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 the records on the file of the respondent in GSTIN 33AYTPR2693D1Z0 /2021-22 dated 18.12.2025 for the assessment year 2021-22 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, 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 18.12.2025, 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 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
Excess claim of ITC availed w.r.t GSTR-2A alleged excess availment of ITC amounting to Rs. 1,44,470/- (SGST Rs.72,235/- and CGST Rs.72,235/-) on the ground of mismatch between GSTR-3B and GSTR-2A for AY 2021-22. The respondent treated the alleged difference as ineligible ITC and levied tax, interest and penalty.	There is absolutely no mismatch between GSTR-3B and GSTR-2A. The ITC claimed is supported by genuine purchase invoices and duly accounted transactions. The petitioner possesses return summaries and records establishing the correctness of the ITC availed. The demand has been raised without proper reconciliation or verification of records.	All notices and communications were uploaded only on the GST portal. The petitioner, being unfamiliar with portal dependent on a part-operations, was entirely time accountant for GST compliance. The said accountant was on medical leave during the relevant period and failed to inform the petitioner about the proceedings. Consequently, the petitioner could not submit a detailed reply or effectively participate in the adjudication process.

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 24.10.2025 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 Deputy State Tax Officer-1,
Kulithalai Assessment Circle,
Commercial Taxes Buildings,
Karur.

D.BHARATHA CHAKRAVARTHY, J.

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