BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 03.06.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY**

**W.P(MD)No.14684 of 2026**
**and**
**W.P(MD)No.10985 of 2026**

Tvl.Cirangamalai Veeranan ... Petitioner

Vs.

The State Tax Officer,
O/o The State Tax Officer,
Vedasandur Assessment Circle,
Commercial Taxes Buildings,
Sub-Collector Office Road,
Dindigul- 624 001. ...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 the records on the file of the respondent in GSTIN 33AOGPV0516C22C/ 2023-24 dated 12.09.2025 for the assessment year 2023-24 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.Sudalaimuthu

For Respondent :Mr.R.Parthiban
Government Advocate

**ORDER**

This writ petition challenges the impugned order dated 12.09.2025, 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 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 |
|---|---|---|
| Turnover difference between GSTR 3B and GSTR 7 | The alleged turnover of Rs.49,34,750/- does not pertain to any work executed by the petitioner. The amount was wrongly tagged against the petitioner by the deductor department in Form GSTR-7. The petitioner neither received the corresponding consideration nor executed any such contract work. No independent verification of work orders, invoices, books of accounts or bank statements was undertaken. Therefore, the very foundation of the demand is factually incorrect. | The entire proceedings were merely uploaded in the GST portal without effective communication. The petitioner is not well versed in GST portal procedures and depended entirely upon a part-time accountant. Though he had filed an request seeking time to file reply, the accountant failed to inform the petitioner about notices and hearing opportunities. Consequently, the petitioner was unaware of the proceedings and could not submit a detailed reply. The assessment order came to be passed ex parte. |

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. Already the respondent had recovered sum of Rs.3,21,898/- (CGST of Rs.1,60,949/- and SGST of Rs.1,90,949/-) which is about 40% of the disputed tax. Therefore, an opportunity is granted to the petitioner assessee without any further condition.

5. In view of this, the writ petition is allowed on the following terms:-

i. The impugned order dated 12.09.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent.

ii. 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.

iii. Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised.

iv. No costs. Consequently the connected miscellaneous petitions shall stand closed.

03.06.2026

NCC:Yes/No
rgm

To

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O/o The State Tax Officer,
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**D.BHARATHA CHAKRAVARTHY, J.**

rgm

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