



W.P.(MD)No.14863 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 04.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14863 of 2026

and

W.M.P(MD)No.11167 of 2026

Tvl. Punitha Antony Store,
Represented by its Proprietor Rajaprakash,
GSTIN 33BAYPR8468J1ZL,
No.10/1061-1, Tenkasi Main Road,
Pavoorchatram,
Tirunelveli-627808.

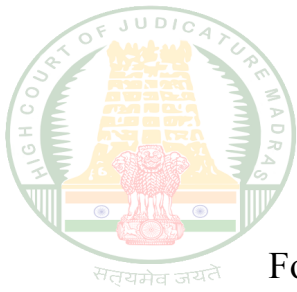
.. Petitioner

- Vs. -
-

The State Tax Officer (Roving Squad-2),
O/o. The Joint Commissioner (ST) (Intelligence Wing),
Tirunelveli Division,
Commercial Taxes Buildings,
Tirunelveli.

.. 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 on the file of the respondent in GSTIN : 33BAYPR8468J1ZL/2025-26, dated 19.01.2026 for the assessment year 2025-26 passed by the respondent under Section 74 of TNGST Act, 2017 and to quash the same as cryptic, non-application of mind, illegal, arbitrary, wholly without jurisdiction.



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For Petitioner

: Mr.N.Sudalai Muthu

For Respondent

: Mr.R.Parthiban
Government Standing Counsel

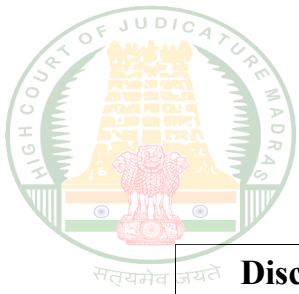
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ORDER

This writ petition challenges the impugned order dated 19.01.2026 which is an assessment order passed under Section 74 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:



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Discrepancies found/Grounds on which the assessment is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
The respondent alleged excess availment of input tax credit of Rs.3,27,664/- (CGST and SGST) for AY 2025-26 based on mismatch between GSTR-3B and GSTR-2A. The difference was treated as ineligible ITC and reversal was proposed under Section 73 of the TNGST Act	The alleged mismatch arose because certain suppliers had erroneously reported outward supplies as B2C transactions instead of B2B transactions. Due to such supplier-side reporting errors, the corresponding ITC did not properly reflect in GSTR-2A despite genuine purchases being made. Verification of records maintained by both the petitioner and suppliers established that the discrepancy was attributable solely to the suppliers' mistakes. Supplier confirmations identifying the affected transactions were also available.	The entire proceedings were uploaded only through the GST portal and no effective physical communication was received by the petitioner. Being as small trader with limited knowledge of GST portal procedures, the petitioner had entrusted GST compliance work to a part-time accountant. Though the respondent had sent a communication by post and sought for time, due severe cervical issues, the petitioner has not able to participate in the adjudication proceedings.

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



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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 19.01.2026 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;



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

04.06.2026

sjj

NCC: Yes/No

To

The State Tax Officer (Roving Squad-2),
O/o. The Joint Commissioner (ST) (Intelligence Wing),
Tirunelveli Division,
Commercial Taxes Buildings,
Tirunelveli.



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D.BHARATHA CHAKRAVARTHY, J.

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