BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15274 of 2026
and
W.M.P(MD)Nos.11428 and 11430 of 2026

Tvl. Bagavathiamman Magalir Sangam,
Represented by its Secretary,
K. Rajammal,
W/o. Palanisamy,
Bagavathiamman Magalir Sangam,
Pallanutham,
Nallapuram,
Vedasanthur,
Dindigul - 624 710. ... Petitioner

Vs.

The State Tax Officer,
Vedasandur Assessment Circle,
Commercial Tax Offices Building,
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 Certiorari, calling for the records pertaining to the impugned order passed by the respondent in Reference No. ZD331225381260R, for the Assessment year 2022-2023, dated 24.12.2025 and quash the same, 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.T.Bashyam
For Respondent :Mr.S.Vasik Ali
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 24.12.2025, which is an assessment order passed under Section 73 of the TNGST Act 2017.

2. I have heard the learned counsel for the petitioner and the learned Government Standing Counsel 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
The respondent by his order alleged that, on examination of information furnished in return and to explain the reasons for conducting to conduct business as an un-registered person, despite being liable to be registered under the act and no reply was filed by the petitioner.	The respondent issued notice to the petitioner in DRC-01 and issued ASMT notice. The entire notices were uploaded only in the online portal. The auditor of the petitioner was dealt with the GST portals and the said notices were not at all communicated to the petitioner. Therefore, the petitioner was not aware of the notices and therefore the petitioner was not in a position to file reply to the above notices. In such situation the respondent has passed the impugned order for the Assessment Year 2022-23 on 24.12.2025 in Ref: ZD331225380996Z. The respondent by his order levied tax, interest and penalty.	The respondent department uploaded all notices only in the portal and therefore it is difficulty for the petitioner to access the notices. Moreover, the auditors and tax practioners only access the portal and they have also not informed the same with the dealers. Moreover, sometimes the dealers also trying to upload the replies in the portal, but not able to upload the same in the portal due to technical issue. That's why it is very difficulty for the petitioner /dealers to verify the same and reply for the notices. The respondent never send the notices through any mode. The other respondent considering anything without passed the impugned order on 24.12.2025 for the Assessment Year 2022-2023.

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 orders dated 24.12.2025 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 petitions shall stand closed.

08.06.2026
(3/3)

Neutral Citation: No
rgm

To

The State Tax Officer,
Vedasandur Assessment Circle,
Commercial Tax Offices Building,
Sub Collector Office Road,
Dindigul - 624 001.

D.BHARATHA CHAKRAVARTHY, J.

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