BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 05.06.2026

CORAM

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

**W.P(MD)No.14872 of 2026**
**and**
**W.M.P(MD)No.11171 and 11172 of 2026**

Thangachamy ... Petitioner(s)

– Vs. -

The Deputy State Tax Officer,
Assistant Commissioner (St),
Theni-I Assessment Circle,
Commercial Taxes Department,
Theni. ... Respondent(s)

Prayer :Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS calling for the records relating to the Impugned Order in GSTIN 33ACDPT3889K2ZZ / 2021-2022 dated 16.12.2025 under Section 73 of TNGST/CGST Act, 2017, passed by the Respondent herein and quash the same and consequently direct the Respondent herein to refund the illegally recovered sum of Rs.16,82,586/- along with statutory interest.

For Petitioner :Mr.M.Divakaran
For Respondent :Mr.R.Parthiban
Government Advocate

**ORDER**

This writ petition challenges the impugned order dated 16.12.2025 which is an assessment order passed under Section 73 of the GST Act 2017.

2.I have heard the learned counsel for the petitioner and the learned Additional Government Pleader 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 |
|---|---|---|

| | | |
|---|---|---|
| Difference in turn over between GSTR-3B and GSTR-7 | The petitioner was not aware of the mismatch as the notices were uploaded to the portal and the petitioner did not receive physical communication. | The tax payer did not appear for personal hearings or file a reply due to lack of notice, dispite the department issuing reminders via postal service. |

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.

5.The learned counsel appearing for the petitioner submitted that Since the entire disputed tax amount is already recovered, no additional condition is imposed

6.In view thereof, the Writ Petition is allowed on the following terms:

(i)Since it is stated that already the entire disputed tax amount is recovered, the impugned order dated 16.12.2025 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.

(i11)Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall raised.

(iv)No costs. Consequently, connected miscellaneous petitions are closed.

05.06.2026

NCC:Yes/No
Ns
To
The Deputy State Tax Officer,
Assistant Commissioner (St),
Theni-I Assessment Circle,
Commercial Taxes Department,
Theni.

**D.BHARATHA CHAKRAVARTHY, J.**

Ns

**W.P(MD)No.14872 of 2026**

**05.06.2026**