BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.15310 of 2026
and W.M.P(MD)Nos.11453 and 11454 of 2026

Vinothkumar .. Petitioner

- Vs. -

The Deputy State Tax Officer/
Deputy Commercial Tax Officer,
Theni-I Assessment Circle,
Theni. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order in GSTIN 33BAAPV0447H1ZV/2021-2022 dated 26.12.2025 under Section 73 of TNGST/CGST Act, 2017, passed by the respondent herein and quash the same and consequently, direct the respondent to refund the illegally recovered sum of Rs.2,82,262/- along with statutory interest.

For Petitioner : Mr.M.Divakaran
For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 26.12.2025 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 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:

Discrepancies found/Grounds on which the assessment is passed	**Explanation offered by the Assessee on merits**	**Explanation for not availing the opportunity**
Ex-parte Assessment Order in Form GST DRC-07 dated 27.12.2025 passed under Section 73 confirming demands of Rs.5,41,760/- (Tax: Rs.2,82,262/-; Interest : Rs.1,95,572/-; Penalty: Rs.28,266/-; Late Fee: Rs.35,700/-)	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 taxpayer did not appear for personal hearing or file a reply due to lack of notice, despite the department issuing remainders 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. In view of the submissions made that 100% of the disputed tax amount has already been remitted, no additional condition is imposed. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 26.12.2025 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;

(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 are closed.

09.06.2026

sji

NCC: Yes/No

To

The Deputy State Tax Officer/
Deputy Commercial Tax Officer,
Theni-I Assessment Circle,
Theni.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.15310 of 2026

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