BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 10.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15271 of 2026
and
W.M.P(MD)No.11697 of 2026

Tvl.Prashanthi International,
Rep by its Proprietrix Mathana,
D/o.Jeyachandra Bose, 1/1424/2c,
Tiruvalluvar Nagar, Viswanatham,
Sivakasi, Virudhunagar District 626 189. ... Petitioner(s)

– Vs. -

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005

2.The Deputy Commercial Tax Officer/
The Deputy State Tax Officer, Sattur-2 Assessment Circle,
Commercial Taxes Building, NGO Colony,
Satchiyapuram, Sivakasi, Virudhunagar 626 124 .. Respondent(s)

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI calling for records pertaining to impugned order of the 2nd Respondent in Ref. No. ZD331125183201X/ 2021-22 dated 11.11.2025 and quash the same.

For Petitioner	:Mr.B.Rooban
For R1 & R2	:Mr.R.Parthiban Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 11.11.2025 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 Government Standing Counsel appearing for the respondents.

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
-Reversal of ITC on Blocked credit and reversal by apportionment from alleged common credit.	No claim of blocked ITC – Taxable and exempted commodity dealt separately and no common credit and hence reversal by apportionment is unjustified	-Ex-parte order -Notices and impugned order tendered only through portal – left unnoticed

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.Normally such opportunities granted on deposit of 25%. In this case, it is submitted by the learned counsel for the petitioner that some amount has already been recovered.

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

(i)Within a period of four weeks from the date of receipt of web copy of the order, the petitioner shall deposit total of 25% of the disputed tax amount by calculating the balance, after taking into account already the amount if any recovered.

(ii)Upon such deposit, the impugned order dated 11.11.2025 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 raised.

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

10.06.2026

To

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005

2.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005.

D.BHARATHA CHAKRAVARTHY, J.

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