BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14939 of 2026
and
W.M.P(MD)No.11240 of 2026

Tvl.Thangai Medicals,
Represented by its Proprietor,
Kannan,
S/o. Raju,
No.1072,
Sree Vijay Complex,
Nehruji Road,
Theni - 625 531. ... Petitioner

Vs.

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

2. The Commercial Tax Officer / The State Tax Officer,
   Theni - 1 Assessment Circle,
   Commercial Taxes Office,
   SIDCO Industrial Estate,
   Madurai Road,
   Theni - 625 531. ... Respondents

Prayer: Writ Petition 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. ZD331225286161N/2021-22 dated 18.12.2025 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.B.Rooban
For Respondents	:Mr.R.Parthiban Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 03.11.2025 and 04.11.2025 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 orders, 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 apportionment between taxable and exempted supply	The exempted commodities are dealt with separately and there is no exempted supply from ITC claimed commodities. Hence there is no scope for apportionment.	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 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 18.12.2025 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

Neutral Citation: No
rgm

To

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D.BHARATHA CHAKRAVARTHY, J.

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