BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15070 of 2026
and
W.M.P(MD)No.11305 of 2026

Tvl CDR Blue Metals,
Rep by its Partner Raj Mohan,
No.938/1, Maruthu Kaliamman Temple Street,
Periyakulam Road,
Theni District - 625 562.. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Theni-1 Assessment Circle,
Theni. . ...Respondent

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of CERTIORARIFIED MANDAMUS calling for the impugned assessment order on the file of respondent vide GSTIN 33AAPFC4606H1ZK/2021-22 and in summary order Reference No ZD331225359621J dated 23.12.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22 and pass such further or other orders as this Honble Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner	: Mr.Raja Karthikeyan
For Respondent	: Mr.P.Rajagopalan Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 23.12.2025. The impugned order is an assessment order passed under Section 73 of the TNGST Act, 2017, made ex-parte, as the petitioner did not avail the opportunities.

2. Heard Mr.Raja Karthikeyan, learned counsel appearing for the petitioner and Mr.P.Rajagopalan, learned Standing Counsel, who takes notice on behalf of the respondent.

3. Upon hearing the learned counsel on either side and perusing the impugned order, it can be seen that when there was mismatch between GSTR 3B and GSTR 2A, the petitioner did not avail the opportunity, when the show cause notice was uploaded and the final

order was passed. Accordingly, the impugned order came to be passed ex-parte.

4. I have considered the arguments made on either side and perused the material records of the case.

5. 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. Since the disputed tax amount have been recovered, I am of the view that one more opportunity can be granted to the petitioner.

6. In view thereof, the writ petition is allowed on the following terms:-

i. The impugned order dated 23.12.2025 is set aside and the matter is remanded back to the file of the respondent for reconsideration.

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 petition shall stand closed.

08.06.2026
(2/2)

Neutral Citation: No
rgm

To

The Assistant Commissioner (ST),
Theni-1 Assessment Circle,
Theni.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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