BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14859 of 2026
and
W.M.P(MD)No.11162 of 2026

M/s.M.Kasiviswanathan
GSTIN 33AULPK1021A1ZH,
14, NA, Mani Nagaram 2nd Street,
Aruppukottai. .. Petitioner

– Vs. –

The Assistant Commissioner (ST) (FAC),
Commercial Tax Building,
Aruppukottai. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records in the impugned order in GSTIN : 33AULPK1021A1ZH/2020-21 dated 02.01.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or pass such further or other orders.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 02.01.2025 which is an assessment order passed under Section 74 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
i) Difference between the contract receipts reported in form GSTR 7 to that of form GSTR 3B return ii) Penalty under Section 74 and interst under Section 50 of the GST Act.	As far as the discrepancy pointed out by the respondent, the petitioner submit that whatever work he had executed was properly reported and tax paid. Normally, the work executed to government department would be reported in those years but the government departments in most of the cases only on release of their funds report the transactions in their form GSTR 07 and pay the TDS tax @ 2%. That is the reason for the alleged variation for invocation of Section 74 of the GST Act, fraud, wilful misstatement or suppression of facts with an intent to evade tax, should be established. In this regard, reliance is placed on the decision of the Hon'ble Supreme Court in the case of GR Infra Projects Ltd., Ratlam Vs. State of Madhya Pradesh and others (SLP No. 33594 of 2025), wherein the Hon'ble Supreme Court stayed the further proceedings arising out of a show cause notice issued under Section 74 of the Act.	The part time accountant failed to notice the fact of issuing of the proceedings, the respondent had only chosen to upload all the communication, summons, notices, and orders only on the web portal. Because of the above reasons, the petitioner was not able to access the web portal which resulted in the issuance of ex parte impugned order

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. Considering the fact that 14% of the CGST and 38% of the SGST have already been recovered, no additional condition is imposed. In view thereof, this Writ Petition is allowed on the following terms:

(i) Since 14% towards demand of CGST and 38% towards SGST amount has already been recovered, the impugned order dated 02.01.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(ii) Within four weeks from the date of receipt of a web copy of the order, 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, without waiting for a certified copy of the order;

(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 is closed.

04.06.2026

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NCC: Yes/No

To

The Assistant Commissioner (ST) (FAC),
Commercial Tax Building,
Aruppukottai.

D.BHARATHA CHAKRAVARTHY, J.

sji

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