BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :05.06.**2026**

CORAM:

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14957 of 2026
and
W.M.P(MD)No.11253 of 2026

M/s.AMK Athencottasan Muthamizh
Kazhagam Man Power Services,
Rep by its Director R.Arul Kannan,
41 M Vellalar Colony West,
Ramavarmapuram,
Nagercoil. ... Petitioner(s)

- Vs. -

The State Tax Officer,
Nagercoil-1 Assessment Circle,
Commercial Tax Building,
Nagercoil ... 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 the records in the impugned order in GSTIN 33ABBFA8472G1ZK/2020-21 dated 16/02/2025 of the Respondent and quash the same as illegal, arbitrary, wholly without jurisdiction or pass such further or other orders as this Honble court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.R.Parthiban
Government Standing Counsel

O R D E R

This writ petition challenges the impugned order dated 16.02.2025 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 Additional Government Pleader representing the revenue.

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

I) Short payment of GST when compared to GSTR-07 and 3B ii)Excess availment of credit when compared to GSTR 2A iii)Non reversal of credit on exempted supplies. iv)interest on late payment of GST v)late fee of delayed filing of GSTR-1	Payment credited in the subsequent year for the services provided in the previous year No excess availment of ITC as alleged by the assessing authority. The discrepancy is not correct because the credit was reversed while filing monthly returns. In the absence of any late payment, the question of levy of interest and late fee does not arise to the facts of this case	The part time accountant failed to notice the fact of issuing of the order 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 on the condition of depositing 25% of the disputed tax amount.

5.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 25% of the disputed tax amount with the respondent, without waiting for a certified copy of the order.

(ii)Upon such deposit, the impugned order dated 16.02.2025 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.

05.06.2026

To

The State Tax Officer,
Nagercoil-1 Assessment Circle,
Commercial Tax Building,
Nagercoil

D.BHARATHA CHAKRAVARTHY.,J.

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ORDER MADE IN
W.P(MD)No.14957 of 2026

05.06.2026