BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15190 of 2026
and
W.M.P(MD)No.11376 of 2026

M/s.Prince Seafoods Exports,
Rep by its Proprietor S. Irudayaraj GSTIN 33ATVPS1146H2ZC,
6/220/3 East Coastal Road,
Tharuvaikulam,
Thoothukudi. ... Petitioner

Vs.

The State Tax Officer (roving Squad 1),
O/O the Joint Commissioner (IW) Commercial Tax Building,
Tirunelveli. ...Respondent

Prayer: Writ Petition, 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 33ATVPS1146H2ZC/2025-26 dated 27.02.2026 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions and 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.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 27.02.2026, which is an assessment order passed under Section 74A of the TNGST 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) Tax to be paid under RCM for Freight Charges	as far as the alleged discrepancy of tax to be paid under RCM for freight charges, he submits that the said freight pertains to Goods Transport Agency (GTA) services, for which tax is payable @ 5% under RCM as per the provisions of the GST Act and 18% is not applicable in this case	The Part time accountant failed to notice the fact of issuing of the proceedings
ii) Penalty under section 74A and interest under section 50 of the GST Act	In the absence of any fraud or wilful misstatement or suppression of facts the question of levy of interest under section 50 and penalty under section 74 of the GST act does not arise to the facts of this case	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 Partee 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 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 27.02.2026 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 petition shall stand closed.

08.06.2026
(7/7)

Neutral Citation: No
rgm

To

The State Tax Officer (roving Squad 1),
O/O the Joint Commissioner (IW) Commercial Tax Building,
Tirunelveli.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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