BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.15348 of 2026
and
W.M.P(MD)No.11513 of 2026

Tvl. Sudha Constructions,
Rep. by its Proprietor Thangaraj Stephen Premkumar,
No.432, Jawaharlal Nehru Road,
Sivakasi,
Virudhunagar-626123. .. Petitioner

– Vs. –

The Deputy State Tax Officer (ST), (FAC)/
Commercial Tax Officer,
O/o. The Assistant Commissioner (ST),
Sivakasi-1 Assessment Circle,
Virudhunagar District. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of the respondent vide GSTIN : 33CDHPS9962B3Z8/2021-22 and in summary order Reference No.ZD331125291027M, dated 17.11.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22.

For Petitioner : Mr. Raja. Karthikeyan

For Respondent : Mr.S.Vashik Ali
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 17.11.2025 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 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 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
Discrepancies were found in the reversal of ITC towards variation between GSTR 2A and 3B and the reversal of ITC purchased from the cancelled dealers. All the notices and assessment orders were uploaded in the departmental web portal by the respondent. Hence, behind my back the assessment was made.	Ex-parte order	All the notice and order were served in the web portal. The petitioner was not noticed the show cause notice in the web portal.

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. Since it is stated that more than 50% has been recovered in the matter, no additional condition is imposed. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 17.11.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(ii) Within a period of four weeks from the date of receipt of a web copy of this 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;

(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.

09.06.2026

sji
NCC: Yes/No

To

The Deputy State Tax Officer (ST), (FAC)/
Commercial Tax Officer,
O/o. The Assistant Commissioner (ST),
Sivakasi-1 Assessment Circle,
Virudhunagar District.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.15348 of 2026

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