BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**09.06.2026**

CORAM:

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15533 of 2026
and
W.M.P(MD)Nos.11631 and 11633 of 2026

M/s. SS BAGS.,
GSTIN 33APKPL5243F3ZZ,
Represented by its Proprietrix G.Lakshmi
Plot No-9, Irudhaya Nagar 2nd Street,
HMS Colony, Madurai-625 016. ... Petitioner

.Vs.

The Superintendent of CGST and Central Excise,
West Range,
Madurai-I Division,
No.5 V.P.Rathinasamy Road,
Bibikulam,
Madurai-625 002. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in order passed in Order in Original No.13/2023-GST (MAD-GST-000-SUP-13/2023 for the assessment year 2017-18 and 2018-19, dated 28.12.2023 passed by the respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, undue enrichment, without jurisdiction in view of Amended/inserted Section 16(5) of the TNGST Act, 2017 as amended by Finance (No.2) Act, 2024 and further direct the respondent to pass an assessment order afresh after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muhu

For Respondent : Mr.R.Gowrishankar
Senior Standing Counsel

O R D E R

This writ petition is filed challenging the impugned order dated 28.12.2023.

2.Upon perusal of the impugned orders, it can be seen that the petitioner did not avail the opportunity, when the show cause notice is uploaded and the final order was passed. Accordingly, the impugned orders came to be passed ex-parte.

3.Though usually this Court imposes a condition of 25% deposit for remitting the matter back, in this case, it is submitted by the learned counsel for the petitioner that the discrepancy is covered by the amendment to section 16A by insertion of section 16(5) of the Act, the usual condition to deposit 25% is not imposed.

4.This Court, takes into account the said submission, is of the view that one more opportunity can be granted to the petitioner. This writ petition is allowed on the following terms:

(i)Since the discrepancy is claimed to be covered by the amendment to section 16A by insertion of section 16(5) of the Act, the impugned order dated 28.12.2023 shall stand set aside and the matter stands remitted back to the file of the respondent.

(ii)The petitioner shall appear before the respondent without fail and file such reply and produce such documentary evidence in support of his claim and the respondent authority shall pass orders fresh in accordance with law, as expeditiously as possible.

(iii)**It will be open for the authorities to proceed from the stage of personal hearing.**

(iv)It is also made clear that since the matter is remanded back for fresh disposal, freezing of the petitioner's bank account shall stand raised.

(v) No costs. Consequently, connected miscellaneous petitions are closed.

09.06.2026

NCC : Yes/No
sji

To

The Superintendent of CGST and Central Excise,
West Range,
Madurai-I Division,
No.5 V.P.Rathinasamy Road,
Bibikulam,
Madurai-625 002.

D.BHARATHA CHAKRAVARTHY.,J.

sji

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