BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15387 of 2026
and
W.M.P(MD)No.11533 of 2026

K.Pitchaipandi ... Petitioner

Vs.

The Deputy State Tax Officer -1,
Commercial Taxes Building,
Paramakudi. ...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 Ref No. 33CIYPP0255J1ZS/2021-22 dated 29.12.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of staututory provisions 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 : M/s.P.Sudarkodi Nachiar
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 12.12.2025 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 representing the revenue.

3. By the impugned order, the assessment was made rejecting the representation dated 27.12.2025, 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) Claim of ineligible ITC under Section 17(5)	With regard to claim of ineligible ITC under section 17(5) of the GST Act, the petitioner submits that as per the provisions of Section 16(1) of CGST Act 2017, a registered person is entitled to take credit of the input tax charged on any supply of goods or services which are used or intended to be used in the course or furtherance of business. As the petitioner had incurred expenses for business purpose only i.e. insurance for insuring the concrete mixer purchased by him and maintance of the same and as the same is infurtherance of business, he is entititled to claim the ITC	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 Partee impugned order
ii) Late fee for belated filing of form GSTR 01	As far as levy of late fee, the petitioner submits that only due to covid pandemic there was the delay uploading and the filing the return. Further he had paid the same vide form GST DRC 03 ARN AD3312250560969 dated 27.12.2025 i.e. prior to passing of the impugned order dated 29.12.2025. Therefore, the demand raised only leads to double taxation	
Iii) Penalty under Section 73 and interest under Section 50 of the GST Act.	In the absence of any excess claim or wrong claim the question of levy of penalty under section 73 of the GST act does not arise to the facts of this case	

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. Since 90% of the disputed tax towards CGST and SGST amount have been recovered, I am of the view that one more opportunity can be granted to the petitioner.

5. In view of this, the writ petition is allowed on the following terms:-

i. The impugned order dated 29.12.2025 is set aside and the matter is remanded back to the file of the respondent for reconsideration.

ii. 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 shall stand closed.

08.06.2026

Neutral Citation: No
rgm

To

The Deputy State Tax Officer -1,
Commercial Taxes Building,
Paramakudi.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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