BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 09.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15388 of 2026
and W.M.P(MD)No.11534 of 2026

M/s.R.K.Automobiles,
Rep. by its Proprietor B.Rakeshkumar,
GSTIN 33BETPR3258B1ZD,
T.S.No.5633, South 4th Street,
Pudukottai. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Pudukottai -1 Assessment Circle,
Commercial Taxes Buildings,
Pudukottai. ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, to call for the records in the impugned order in GSTIN 33BETPR3258B1ZD/2019-20 dated 11.08.2024 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or pass such other orders.

For Petitioner : Mr.S.Karunakar

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

ORDER

This writ petition challenges the impugned order dated 11.08.2024 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 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) Excess ITC availed in form GSTR 3B compared to the tax on inward supplies declared by the suppliers. ii) Penalty under Section 73 of the GST Act and interest under Section 50 of the GST Act	For the very same defect ie. mismatch between form GSTR 3B to that of GSTR 2A, Deputy State Tax Officer, Pudukottai I Assessment Circle, Pudukottai also had passed another order in Ref.No.ZD330824311314R dated 31.08.2024 and therefore the proposal leads to double taxation and in violation of basic principles of the Act. The petitioner submits that in this regard the Hon'ble Apex Court in the case of Duncans Industries Ltd. v. CCE reported in 2006 (201) E.L.T. 517 (S.C.) 2006 taxmann.com 1489 (SC), wherein it has been held that for the same period two assessments are not permissible in law. The petitioner submits that as far as the alleged discrepancy of excess claim of Input Tax Credit availed in GSTR-3B the petitioner submits the purchase was covered by proper tax invoice with collection of GST tax as provided under section 31 of the GST Act and Rule 36 of the GST Rules. In the absence of any excess claim or wrong claim the question of levy of interest under section 50 and penalty under section 73 of the GST act does not arise to the facts of this case.	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 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, this Writ Petition is allowed on the following terms:

(i) Within four weeks from the date of receipt of a web copy of this 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 11.08.2024 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 is closed.

09.06.2026

NCC:Yes/No
sji

To

The Assistant Commissioner (ST),
Pudukottai -1 Assessment Circle,
Commercial Taxes Buildings,
Pudukottai.

D.BHARATHA CHAKRAVARTHY, J.

sji

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