BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 09.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15389 of 2026
and W.M.P(MD)No.11535 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/2018-19 dated 29.04.2024 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 29.04.2024 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) Discrepancy found in form GSTR 09 annual return ii) Penalty under section 73 of the GST Act and interest under section 50 of the GST Act	On verification of form GSTR 09 annual return, the respondent had alleged that there was an excess claim of ITC in the monthly returns in form GSTR 3B than the eligible ITC available as per form GSTR 2A and table 8A of GSTR 09 annual return which is not correct. Eventhough there was certain inadvertent mistake while uploading the figures while filing Form GSTR 3B returns, the same was corrected while filing the form GSTR 9 annual return. If this aspect is taken into consideration there will be no variation as alleged. 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 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 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 29.04.2024 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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