BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 10.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15548 of 2026
and
W.M.P(MD)No.11648 of 2026

Tvl. V-Star Electricals,
Represented by its Proprietor Vasanthakumar,
4/1281 Smb Complex,
1st Street, Kaattorani,
Ramanathapuram District 623 504 ... Petitioner(s)

- Vs. -

The Deputy State Tax Officer (St)
Ramanathapuram Assessment Circle,
Commercial Tax Office Building,
Ramanathapuram District 623 501. ... Respondent(s)

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in Annexure to DRC-07, GSTIN 33ANPPV9685A1ZE/2021-2022, dated 01.11.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act and to pass such further or other orders as this Honble High

Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner :Mr.A.Satheesh Murugan
For Respondent :Mr.S.Vashik Ali
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 01.11.2025 which is an assessment order passed for the assessment year 2021-2022 under Section 73 of the GST Act 2017.

2.I have heard the learned counsel for the petitioner and the learned Government Standing Counsel appearing 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

ITV to be reversed on non-business Transactions & Exempt supplies	The petitioner has not claimed any ITC on inward supply which is used for exempted outward supply of goods. If it is so, the entire assessment passed by the respondent on the pure guess that I have used the ITC commonly both for taxable and exempted goods and thereby apportioning the same towards taxable and exempted goods is highly unjustified and unlawful. Further, I have inadvertently omitted to fill ITC break-up details in Table 61 of GSTR-9, but not claimed any excess ITC as alleged by the respondent and the petitioner ITC claim is supported with valid documents as required.	The show cause notice and impugned order uploaded only GST portal due to without knowledge of the petitioner. The accountant never informed in the above.

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, the Writ Petition is allowed on the following terms:

(i)Within a period of four weeks from the date of receipt of web copy of the 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 01.11.2025 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 raised.

(v)No costs. Consequently, connected miscellaneous petition is closed.

10.06.2026

NCC:Yes/No
Ns

To
The Deputy State Tax Officer (St)
Ramanathapuram Assessment Circle,
Commercial Tax Office Building,
Ramanathapuram District 623 501.

D.BHARATHA CHAKRAVARTHY, J.

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