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.15648 of 2026
and
W.M.P(MD)Nos.11737 and 11738 of 2026

Anugsamy Angusamy,
Contractor, B/1 Devar New Street,
Bheem Nagar,
Trichy District 620 001 ... Petitioner(s)

- Vs. -

The Assistant Commissioner of GST Central Excise,
Trichy-I Division,No.1,
Williams Road,
Cantonment,
Trichy District 620 001. ... Respondent(s)

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court it is prayed that this Honble Court may be pleased to issue a CERTIORARIFIED MANDAMUS or any other appropriate Writ or any order or direction in the nature of a Writ calling for records pertaining to the impugned order passed by the Respondent vide his Order-in-Original No.23/2024-GST Adjn, dated 29.04.2024 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 me an opportunity of Personal Hearing as per the provisions of the GST Act and to pass such further or other orders as this Honourable High Court may deem fit and proper to the circumstances of the case and

For Petitioner :Mr.A.Satheesh Murugan
For Respondent :Mr.R.Gowri Shankar
Senior 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 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
Difference between P & L Account & GSTR-9	Actually, there exists no such liability between profit and loss account and GSTR-9/3B as the differential turnover is nothing exempted supply of service pursuant to under – ground drainage, sanitation, public health and waste management projects supplied directly to Government authorities. Hence, the entire assessment is not sustainable.	The Show Cause notice and impugned order sent the old address. The postal authority endorsed "no such address" but the petitioner has not received any notice and order. The recently has received the order only from the authority.
Difference between GSTR-3B vs GSTR-2A	The petitioner has claimed only the eligible Input Tax Credit(ITC) on the inward supply effected from the registered dealers and also duly reported outward supply through the returns and also paid the corresponding tax due to the department then and there through returns. Thus, what have reported through GSTR-1 statement and paid through GSTR-3B return is correct. However, there is no difference between GSTR-3B and GSTR-2A.	The show cause notice impugned order sent the old address, the postal authority endorsed "No such address" but the petitioner has not received any notice and order. The recently has received the order only from the authority.

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

(v) Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall raised.

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

10.06.2026

To

The Assistant Commissioner of GST Central Excise,
Trichy-I Division,No.1,
Williams Road,
Cantonment,
Trichy District 620 001.

D.BHARATHA CHAKRAVARTHY, J.

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