BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.15536 of 2026
and
W.M.P(MD)No.11635 of 2026

P.Kalavathi .. Petitioner

\- Vs. -

The Proper Officer/The Deputy State Tax Officer-2,
Thirumangalam Assessment Circle,
Madurai. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the respondent vide his proceedings in GSTIN : 33FLVPK2368Q1Z3/2022-23 dated 25.02.2026 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Ms.P.Sudarkodi Nachiar
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 25.02.2026 which is an assessment order passed under Section 76 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. The learned Government Standing Counsel for the respondent. would also submit that, in this case, the impugned order was also served on the petitioner by registered post also.

4. 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
Estimated Turnover arrived based upon the report of the recipient.	The petitioner was a sub-contractor and service providing to the Local Body (Panchayat Union, Alanganallur). The main contractor has been received the Contract amount along with tax and he has paid corresponding GST to the department. Ultimately, there is no revenue loss incurred in the department. Now, the impugned order passed by the respondent and levied tax which is double taxation and against the fundamental rights. I can very well explain the same with connected records after availing opportunity for filing reply.	The show cause notice and impugned order uploaded in the GST online portal only after completion of six years from the date of RC cancellation which is unacceptable one and unjustified. Hence, could not be able to file reply within time.

5. 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.

6. 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 25.02.2026 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

sji

NCC: Yes/No

To

The Proper Officer/The Deputy State Tax Officer-2,
Thirumangalam Assessment Circle,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.15536 of 2026

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