BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 11.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15828 of 2026
and
W.M.P(MD)Nos.11847 and 11848 of 2026

Tvl J M Enterprises,
Rep by its Proprietor S Sevugapurumal 352/3B1,
Tekasi Road,
Alangulam,
Tenkasi District. ... Petitioner

Vs.

1. The Deputy State Tax Officer 1,
Ambasamudram Assessment Circle,
Tirunelveli District.

2. The Deputy Commissioner (ST),
(GST Appeal),
Tirunelveli. ...Respondents

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari 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 1st respondent vide his order in GSTIN. 33CIUPS6011BZA/2021-22 dated 05.12.2025 and consequential order passed by the 2nd respondent vide his order in FORM GST APL-02, Reference Number-ZD330426223196K dated 27.04.2026 and quash the same as it is illegal and in gross violation of Principles Natural Justiceand to pass such further or other orders as this Honble court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner	:Mr.K.Sivabalan
For Respondent	:Mr.S.Vashik Ali Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 05.12.2025, 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 representing the revenue.

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 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 his returns and also paid corresponding tax due the 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 Circular No. 193/5/2023-GST dated 17-07-2023 is also in his favour. Once the considered the above circular, the above issues shall be settled as per the provisions of the Act. Hence, the one more opportunity may be granted to file reply along with connected records as per the above circular.	The show cause notice and impugned assessment order uploaded in the 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. Since, it is stated that the petitioner has already paid 10% of the disputed tax amount, the petitioner shall pay a further 15% of the disputed tax amount.

5. In view of this, the writ petition is allowed on the following terms:-

i. Within four weeks of receiving the web copy of the order, the petitioner shall deposit 15% 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 05.12.2025 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 stand raised.

v. No costs. Consequently the connected miscellaneous petitions are closed.

11.06.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
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D.BHARATHA CHAKRAVARTHY, J.

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To

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