BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.15974 of 2026
and W.M.P(MD)No.11968 of 2026

Tvl. Shri Ram Engineering and Electricals,
Represented by its Proprietor : Ramachandran,
31, Palayamkottai Road,
Tuticorin District 628002. .. Petitioner

– Vs. -
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1.The State Tax Officer,
Tuticorin-I Assessment Circle,
Commercial Taxes Buildings,
Tuticorin.

2.The Commercial Tax Officer,
Tuticorin-I Assessment Circle,
Commercial Taxes Buildings,
Tuticorin. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the first respondent vide his proceedings in GSTIN : 33AARPR9388P1ZC, Tax Period:2021-22, dated 26.12.2025 and its consequential summary order passed by the second respondent bearing reference No: ZD3312254162781, Period: April 2021 – March 2022, F.Y: 2021-2022, dated 28.12.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice and further direct the respondents to redo the assessment afresh after providing him an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

This writ petition challenges the impugned order dated 26.12.2025 as well as the consequential summary order dated 28.12.2025 which are assessment orders 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 respondents.

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 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**
Reconciliation of tax liability declared in E-way bill with GSTR-1	Subject during the year 2020-21, on 31.03.2021, I raised invoices and also paid tax through my returns, but unable to move the goods on that day and so only on April-2021 ie., subject assessment year 2021-22, I raised e-way bills and moved the goods and hence, there is a difference between E-way bills and GSTR-1 for the assessment year 2021-22.	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.
Excess claim of ITC (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 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 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 respondents 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.

5. Normally, this Court extends one more opportunity on payment of 25% by the petitioner, but since in this case, it is pleaded that even a communication relating to affording of personal opportunity is not even uploaded in the portal, no additional condition is imposed. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 26.12.2025 as well as the consequential summary order dated 28.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondents;

(ii) Within a period of four weeks from the date of receipt of a web copy of this order, the assessee shall appear before the respondents without fail and submit their reply and documents in support of their claim, and it is for the respondents to consider the matter afresh and pass orders in accordance with law;

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

(iv) No costs. Consequently the connected miscellaneous petition is closed.

12.06.2026

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NCC: Yes/No

To

1.The State Tax Officer,
Tuticorin-I Assessment Circle,
Commercial Taxes Buildings,
Tuticorin.

2.The Commercial Tax Officer,
Tuticorin-I Assessment Circle,
Commercial Taxes Buildings,
Tuticorin.

D.BHARATHA CHAKRAVARTHY, J.

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