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.15904 of 2026
and
W.M.P(MD)No.11922 of 2026

Tvl. Sri Baba Pharma,
Represented by its Proprietor
Subramania Vignesh Sankar Prasanth,
GSTIN 33AFVPV5957R1ZZ
2nd Floor Room No.5,6,225
Ward No.54, Kamarajar Salai,
Madurai-625 009. .. Petitioner

– Vs. -
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The Assistant Commissioner (ST),
Kamarajara Salai Assessment Circle,
Commercial Taxes Buildings,
Dr. Thangaraj Road,
Madurai-625 020. .. Respondent

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 respondent in GST/33AFVPV 5957R1ZZ/21/1, dated 25.02.2025, for the assessment year 2020-21 and quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and consequently, direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner : M/s.J.Padhmavathi Devi

For Respondent : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 25.02.2025 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 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 assessment is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
GSTR-09- Excess availement of ITC	Order passed ex-parte	1. GST Registration was already cancelled. 2. Section 16 does not provide for automatic reversal of ITC, as the order is passed by the auto-populated portal date. 3. The difference between GSTR 9 and GSTR 2A was not examined by the books of accounts but mechanically treated as excess credit. 4. Ineligible ITC on motor vehicles under Section 17(5) is wholly unsupported by particulars in the accounts.

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, this Writ Petition is allowed on the following terms:

(i) Within four weeks from the date of receipt of a 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 25.02.2025 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 petition is closed.

12.06.2026

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NCC: Yes/No

To

The Assistant Commissioner (ST),
Kamarajara Salai Assessment Circle,
Commercial Taxes Buildings,
Dr. Thangaraj Road,
Madurai-625 020.

D.BHARATHA CHAKRAVARTHY, J.

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