BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.15976 of 2026
and
W.M.P(MD)No.11969 of 2026

Tvl. Sun Steels,
Rep. by its Proprietor S.Mohamed Ibramsa,
S/o. Sahulhameed,
77/6, Kayidhey Millath Salai,
Palakkarai,
Tiruchirappalli-620008. .. Petitioner

– Vs. –

1.The Commissioner of Commercial Taxes,
O/o The Principal and Special Commissioner-
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The State Tax Officer/
The Commercial Tax Officer,
Gandhi Market Assessment Circle,
Government Multistored Building
Kajamalai, Trichy-620 020. .. Respondents

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 of the second respondent in Ref.No.ZD331225394126G/2021-22 dated 26.12.2025 and quash the same.

For Petitioner	:	Mr.B.Rooban
For Respondents	:	Ms.P.Sudarkodi Nachiar Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 26.12.2025 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 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 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
Reversal of ITC towards short reporting of details in table 6B of GSTR-9	No such difference/variation between GSTR-3B and GSTR 2A.	Ex parte order. Notices and impugned order tendered only through portal-let unnoticed.

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 second 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 second respondent, without waiting for a certified copy of the order;

(ii) Upon such deposit, the impugned order dated 26.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the second respondent;

(iii) The assessee shall appear before the second respondent without fail and submit their reply and documents in support of their claim, and it is for the second 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

1.The Commissioner of Commercial Taxes,
O/o The Principal and Special Commissioner-
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The State Tax Officer/
The Commercial Tax Officer,
Gandhi Market Assessment Circle,
Government Multistored Building
Kajamalai, Trichy-620 020.

D.BHARATHA CHAKRAVARTHY, J.

sji

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