EFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.16401 of 2026
and
W.M.P(MD)No.12244 of 2026

M/s. JB Super Market,
Rep. by its Proprietor Sankaralingam Annalakshmi,
No.46/1C, Micheel Arulnthendral,
Theni Main Road,
Nagamalai,
Madurai-625 019. .. Petitioner

– Vs. -
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The Deputy State Tax Officer-2 (FAC)/
The Deputy Commercial Tax Officer,
Madurai Rural West 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 Certiorarified Mandamus, to call for the impugned assessment order on the file of the respondent vide ARN No.AD331124074130R/2020-21, GSTIN : 33AOLPA2100G2ZS/2020-21 and in summary order Reference No.ZD330225117863K dated 13.02.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings fro the year 2020-21.

For Petitioner : Mr.Raja. Karthikeyan

For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 13.02.2025 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 Order is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Reversal of ITC, mismatch between GSTR-3B & 2A. ITC cannot be made against the bona fide purchases mere not reporting of transaction in GSTR-1. Supreme Court issue relating to reversal of ITC made against is attained finality. Section 169 of GST has prescribed that service of notice.	Ex-parte order.	All the notices and order were served in the web portal, petitioner was not noticed the show cause notice in the web portal.

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.

5. Normally, this Court extends one more opportunity on payment of 25% by the petitioner, but since in this case, it is stated that 30% of the

disputed tax amount has already been recovered, no additional condition is imposed. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 13.02.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(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 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;

(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.

17.06.2026

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NCC: Yes/No

To

The Deputy State Tax Officer-2 (FAC)/
The Deputy Commercial Tax Officer,
Madurai Rural West Assessment Circle,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD)No.16401 of 2026

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