BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 15.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16219 of 2026
and
W.M.P(MD)No.12090 of 2026

M/s. Barveen Coirs,
Rep. by its Proprietrix A.Jameena
33AQCPJ6413C1ZH,
2-118, T.Andipatti Post,
T.Vadipatti Taluk,
Vadipatti, Madurai. ... Petitioner

Vs

The State Tax Officer,
Madurai Rural West Assessment Circle,
Madurai. ... Respondent

PRAYER :-

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned order in DRC 07 RFN No.MA3312250619314, dated 11.12.2025 for the assessment year 2018-19 issued by the respondent and quash the same.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 11.12.2025, which is an assessment order passed under Section 74 of the TNGST Act, 2017.

2. Upon perusal of the impugned order, it can be seen that, when there was a difference in the taxable value reported in Form GSTR-1 and that reported in Form GSTR-3B, the alleged levy was quantified at Rs.4,42,666/-. However, the demand was wrongly quantified at Rs.14,41,600/-. Further, it can be seen that the petitioner did not avail himself of the opportunity and the notices were sent through RPAD, following which the final order was passed. Accordingly, the impugned order came to be passed ex-parte.

3. It is contended on behalf of the petitioner that, as a part of the recovery proceedings, the respondent approached him in person on 20.05.2026. It is further contended that the respondent has not uploaded the intimation notice as well as the show cause notice in the portal, but the same was uploaded only with the impugned order.

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 imposes a condition to deposit 25% of the disputed tax amount. However, in this case, since it is stated that the show cause notice itself could not be uploaded in the portal on account of technical glitches, no additional condition is imposed. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 11.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(ii) Within four weeks from the date of receipt of a web copy of the 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, without waiting for a certified copy of the order;

(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.

15.06.2026

NCC:Yes/No
sji

To
The State Tax Officer,
Madurai Rural West Assessment Circle,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

sji

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