BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 16.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16316 of 2026
and
W.M.P(MD)Nos.12168 and 12169 of 2026

Tvl Sudarshana Enterprises,
GSTIN 33EBAPK2222K1Z1,
Represented by its Proprietor Mr.Suresh,
2/103D,
Madathoor Byepass Road,
Thoothukudi - 628 008. ... Petitioner

Vs.

The State Tax Officer,
Commercial Tax Buildings,
Kadalaiyur Road,
Ettaypauram,
Thoothukudi - 628 902. ...Respondent

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a WRIT of CERTIORARI, call for the records pertaining to impugned Order in Form GST DRC 07 bearing reference no. ZD330725151645A/2021-22 dated 16.07.2025 issued by the Respondent and quash the same being illegal, invalid without jurisdiction and pass such other orders as this Honourable Court may deem it fit and necessary in the nature and circumstances of the case and thus render justice.

For Petitioner	: Mr.Meera Ramesh
For Respondent	: Mr.P.Rajagopalan Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 16.07.2025, 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 representing the revenue.

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**
Non-filing of annual returns GSTR9/9C	Respondent levied late fee of Rs.1,61,800/- u/s. 47(2) along with general penalty of Rs.50,000/- u/s.125. It is a settled principle of law that a tax payer cannot be penalized twice under different provisions for the exact same programmatic omission. The petitioner has agree to pay 25% of late fee as an conditional deposit.	Petitioner's GST Registration had already been cancelled with effect from 01.11.2021, the petitioner was entirely unaware of these communication.

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 late fee amount.

5. In view of this, the writ petition is allowed on the following terms:-

i. Within four weeks of receiving the web copy of the order, the petitioner shall deposit 25% of the late fee amount with the respondent, without waiting for a certified copy of the order.

ii. Upon such deposit, the impugned order dated 16.07.2025 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 petitions are closed.

16.06.2026

Neutral Citation: No
rgm

D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The State Tax Officer,
Commercial Tax Buildings,
Kadalaiyur Road,
Ettaypauram,
Thoothukudi - 628 902.

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