BEFORE 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.16559 of 2026
and
W.M.P(MD)No.12313 of 2026

Tvl. Aarvee Engineering Consultants Limited,
Represented by its Director B.Venkateshwara Reddy,
3/506D Souparnika Layout, SV Puram,
Udumalaipettai, Tiruppur 642 128. .. Petitioner

– Vs. -
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1.The Deputy Commissioner (CT),
Appeals, Virudhunagar,
Commercial Taxes Buildings,
Madurai Road,
Virudhunagar District.

2.The State Tax Officer,
Karaikudi Assessment Circle,
Commercial Taxes Buildings,
Karaikudi, Sivagangai District. .. Respondents

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 second respondent in Form GST DRC-07, GSTIN : 33AAFCA7794M2Z3/2018-19, dated 22.05.2025 and also the appeal rejection order passed by the first respondent vide his proceedings in Form GST APL-02, Reference No.ZD3305260326886, dated 06.05.2026 and quash the same as it is illegal and in gross violation of principles of natural justices and further direct the second respondent to redo the assessment afresh after providing us an effective opportunity of personal hearing as per the provisions of the GST Act, 2017.

For Petitioner : Mr.A.Satheesh Murugan
For Respondents : Mr.S.Vashik Ali
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 22.05.2025 and the order in appeal, dated 06.05.2026, which is an assessment order passed under Section 74 of the TNGST Act, 2017 and the appeal rejection order passed under Section 107 of the TNGST Act, 2017.

2. The crux of the submissions made by the learned counsel for the petitioner is that, even though the petitioner assessee had filed a reply with reference to the discrepancies proposed in the show cause notice, subsequently he did not avail himself of the opportunity of personal hearing or produce the documents. He now claims to be in possession of documents in support of his case. Therefore, he prays that an opportunity be given.

3. Per contra, the learned Government Standing Counsel would submit that the onus is on the assessee to produce the supporting documents for its claim.

4. Considering the nature of the plea made by the assessee, the nature of the discrepancies, and the fact that the petitioner is said to have been in possession of documents in support of his claim, I am of the view that one opportunity can be granted. Such an opportunity is granted only on the equitable condition that the petitioner deposits 25% of the disputed tax amount. However, in the instant case, it can be seen that one discrepancy was dropped, and with reference to the second discrepancy, the proposal was confirmed, and 10% of the disputed tax had already been recovered. Therefore, an opportunity is granted on condition that the petitioner deposits 15% 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 this order, the petitioner shall deposit 15% 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 22.05.2025 and the order in appeal, dated 06.05.2026 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.

17.06.2026

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NCC: Yes/No

To

1.The Deputy Commissioner (CT),
Appeals, Virudhunagar,
Commercial Taxes Buildings,
Madurai Road,
Virudhunagar District.

2.The State Tax Officer,
Karaikudi Assessment Circle,
Commercial Taxes Buildings,
Karaikudi, Sivagangai District.

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD)No.16559 of 2026

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