BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.16499 of 2026
and W.M.P(MD)No.12293 of 2026

TVL. Apsan Traders,
Represented by its Proprietor : A.Kumaresan,
12/734B Sangu Nagar, Main Road,
Radhapuram, Vaddakkankulam,
Tirunelveli District 627 116. .. Petitioner

– Vs. -

The Deputy State Tax Officer-2,
Nanguneri Assessment Circle,
Commercial Taxes Office Building,
Nanguneri, Tirunelveli District 627 108 .. 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 records pertaining to the impugned order passed by the respondent vide his proceedings in Form GST DRC-07, GSTIN : 33AYSPK1051H1ZI/2021-22, dated 10.12.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondents to redo the assessment afresh after providing him an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 10.12.2025 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 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
Reconciliation of GSTR-01 with GSTR-3B	The alleged difference between GSTR-1 and GSTR-3B, I have already paid a sum of Rs. 79,270/- each under SGST and CGST through DRC-03 on 19.01.2023 on receipt of ASMT-10 notice dated 13.10.2022. Thus, the impugned order passed in this regard is liable to be quashed prima facie.	The show cause notice and impugned order uploaded in the GST Common Portal due to without knowledge of the petitioner. The Accountant also not informed about the impugned order. Hence, could not able to file reply before the respondent.
Excess Claim of ITC availed w.r.t GSTR-2A	Moreover for the alleged difference excess ITC claim noticed with reference to GSTR-2A, actually I have already reversed ITC of Rs. 34,600/- each under SGST and CGST through GSTR-3B monthly returns itself, but without considering such reversal already made by me through return, the respondent has arrived the alleged liability and also recovered the entire tax due to 25.05.2026 which is liable to be quashed.	The show cause notice and impugned order uploaded in the GST Common Portal due to without knowledge of the petitioner. The Accountant also not informed about the impugned order. Hence, could not able to file reply before the respondent.

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. Since it is stated that 100% 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 10.12.2025 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, 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.

17.06.2026

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NCC: Yes/No

To

The Deputy State Tax Officer-2,
Nanguneri Assessment Circle,
Commercial Taxes Office Building,
Nanguneri, Tirunelveli District 627 108

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.16499 of 2026

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