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.16565 of 2026
and
W.M.P(MD)No.12318 of 2026

Tvl. Radha Silks,
Represented by its Proprietor : Ramesh Kumar,
76 Agraharam Road,
Ramanathapuram District 623 501. .. Petitioner

– Vs. -
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The State Tax Officer,
Ramanathapuram Assessment Circle,
Commercial Taxes Department,
Ramanathapuram 623 501. .. 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 : 33BQUPK8185R1ZL/2021-22, dated 31.10.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice and further direct the respondent 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 : Ms.P.Sudarkodi Nachiar
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 31.10.2025 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 E-way bill turnover with GSTR-1	The difference noticed between GSTR-1 and E-way Bill, I submit that actually there exists no such alleged difference as I have paid the actual tax due to the department then and there through my returns. Further, while generating the E-way bill, I have inadvertently generated the e-way bill by selecting the supply option as 'e-invoice' instead of 'Debit Note'. Thus, it is purely a clerical error and there exists no revenue.	The show cause notice and impugned assessment order uploaded in the GST Portal due to without knowledge of the petitioner. The accountant never informed in the above.
Excess claim of ITC w.r.t GSTR-2A	The difference noticed between GSTR-2A and GSTR-3B, during the year 2021-22, I claimed ITC, which pertains to the earlier assessment year i.e. 2021-21, but in time. Similarly, ITC pertaining to the subject assessment year 2021-22 is reflected in GSTR-2A of next year 2022-23. Thus, if it is properly considered, there exists no such alleged excess of IC claim.	The show cause notice and impugned assessment order uploaded in the GST Portal due to without knowledge of the petitioner. The accountant never informed in the above.

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 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 25% of the disputed tax amount with the respondent, without waiting for a certified copy of the order;

(ii) Upon such deposit, the impugned order dated 31.10.2025 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.

17.06.2026

sji

NCC: Yes/No

To

The State Tax Officer,
Ramanathapuram Assessment Circle,
Commercial Taxes Department,
Ramanathapuram 623 501.

D.BHARATHA CHAKRAVARTHY, J.

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