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.16610 of 2026
and
W.M.P(MD)No.12353 of 2026

Tvl. Cargo Care Logistics
Rep. by its Proprietor : R.Danielraj
17A, 3rd Street, Toovipuram,
Thoothukudi-628003. .. Petitioner

– Vs. -
–

The Deputy State Tax Officer-1,
Tuticorin 2 Assessment Circle,
Tuticorin. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the respondent vide his proceedings in GSTIN : 33BVCPG8657F1ZL/2021-2022 dated 12.11.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 12.11.2025 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
Excess claim of ITC w.r.t GSTR-2A	The petitioner has claimed only the eligible Input Tax Credit (ITC) on the inward supply effected from the registered dealers and also duly reported outward supply through his returns and also paid the corresponding tax due to the department then and there through returns. Thus, what have reported through GSTR-1 statement and paid through GSTR-3B return is correct. However, there is no difference between GSTR-3B and GSTR-2A.	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.
ITC to be reversed on non-business transactions and exempt supplies	The petitioner has claimed only the eligible ITC on the inward supply of goods which is used only in the taxable outward supply and thus, I have not claimed any ITC on inward supply which is used for exempted outward supply of goods. The entire assessment on the pure guess that I have used the ITC commonly both for taxable and exempted goods and thereby, apportioning the same towards taxable and exempted goods is highly unjustified and unlawful.	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 24.11.2025 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 petition is closed.

17.06.2026

sji

NCC: Yes/No

To

The Deputy State Tax Officer-1,
Tuticorin 2 Assessment Circle,
Tuticorin.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.16610 of 2026

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