BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 17.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16598 of 2026
and
W.M.P(MD)Nos.12342 and 12343 of 2026

M/s. J K Constructions,
Represented by its Managing Partner,
Mr.John George
No.100, Silambani North,
Opposite Dr.Boaminarthan, Sivaganga,
Tamil Nadu-630302. ... Petitioner

Vs

The Superintendent of CGST & Central Excise,
Ramnad Range Madurai-II Division,
1st Floor, Bharathi Nagar,
Ramanathapuram-623503. ... Respondent

PRAYER :-

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records on the file of the respondent in the impugned proceedings against the impugned Order-in-Original No.37/2025 dated. 27.02.2025 along with summary order in Form GST DRC-07 bearing Reference No.ZD330225297730E, dated 28.02.2025 for the tax period 2020 - 21 passed by the respondent under the provisions of CGST/TNGST Act, 2017 and to quash the same as being void, arbitrary and being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India.

For Petitioner : Mr.AR. Mohamed Tabrez

For Respondent : Mr.R.Gowri Shankar
Senior Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 27.02.2025 along with the summary order, dated 28.02.2025, which is an assessment order passed under Section 73 of the TNGST Act, 2017.

2. Upon perusal of the impugned order, it can be seen that, when there was a mismatch between GSTR 3B and GSTR 2A, the petitioner did not avail himself of the opportunity, as the show cause notice and the subsequent proceedings were uploaded only on the GST portal, following which the final order was passed. Accordingly, the impugned order came to be passed ex-parte.

3. It is contended on behalf of the petitioner that he came to know about the passing of the impugned order dated 27.02.2025, along with the summary order dated 28.02.2025, only when the respondent department contacted the petitioner regarding payment of the demand raised therein. Upon verification of the GST portal thereafter, the petitioner became aware of the impugned order.

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 27.02.2025 along with the summary order dated 28.02.2025 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) It will be open for the authorities to proceed from the stage of personal hearing.

(v) Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised;

(vi) No costs. Consequently the connected miscellaneous petitions are closed.

17.06.2026

NCC:Yes/No
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To
The Superintendent of CGST & Central Excise,
Ramnad Range Madurai-II Division,
1st Floor, Bharathi Nagar,
Ramanathapuram-623503.

D.BHARATHA CHAKRAVARTHY, J.

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