BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 19.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.17032 of 2026
and
W.M.P(MD)No.12620 of 2026

Tvl. Veeralakshmi Electrical,
Rep by its Proprietor M.Saravanan,
GSTIN. 33JUFPS2022L1ZG,
No 4/196,
Sayalkudi Road,
Kallorani,
Virudhunagar. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Commercial Tax Building,
Aruppukottai. ...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 in the impugned Order in GSTIN. 33JUFPS2022L1ZG/2020-21 dated 31.12.2024 followed by consequential Rectification order in form GST DRC 08 in Ref. No. ZD331025006339S, dated 03.10.2025 passed by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or pass such other orders as this

Hon'ble court may deem fit and proper in the circumstances of the case and thus render justice.'

For Petitioner	:	Mr.S.Karunakar
For Respondent	:	M/s.P.Sudarkodi Nachiar Ali Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 31.12.2024 and consequential rectification order dated 03.10.2025, 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 representing the revenue.

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
i) Disproportionate disclosure of outward supplies	As the allegation of disproporatinate disclosure of outward supply, he submits that eventhough he had not reported the outward supply turnover in the form GSTR 01 and GSTR 3B returns, before issuing of the notice dated 10.05.2024 itself he had filed the form GSTR 09 annual return on 06.01.2023 by reporting the outward supply under B2C supply for Rs. 13,42,952/- and also paid the applicable tax alongwith interest vide form GST DRC 03 dated 06.01.2023 and therefore, the proposal only leads to double taxation which is in violation of basic provisions of the act and principals of natural justice	The Part time accountant failed to notice the fact of issuing of the proceedings The respondent had only chosen to upload all the communication, summons, notices, and orders only on the web portal. Because of the above reasons, the petitioner was not able to access the Web portal which resulted in the issuance of Ex Partee impugned order
ii) Penalty under Section 73 and interest under Section 50 of the GST Act	In the absence of any excess claim or wrong claim the question of levy of interest under section 50 and penalty under section 73 of the GST act does not arise to the facts of this case	

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. Since, it is stated that 42% of the disputed tax amount towards CGST and SGST have already been recovered, no additional condition is imposed.

5. In view thereof, this Writ Petition is ordered on the following terms:

i. The impugned order dated 05.12.2025 and the consequential rectification order dated 03.10.2025 shall stand set aside and the matter stand remanded back to the file of the respondent for reconsideration.

ii. 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.

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 shall stand closed.

19.06.2026

Neutral Citation: No
rgm

To

The Assistant Commissioner (ST),
Commercial Tax Building,
Aruppukottai.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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