

W.P(MD)No.17026 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 19.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.17026 of 2026

and

W.M.P(MD)No.12614 of 2026

Tvl.Sri Arasan Stores,
represented by its Proprietor
G.Lakshmi
6/185D Main Road
Chettikulam
Radhapuram Taluk
Tirunelveli District 627 120..

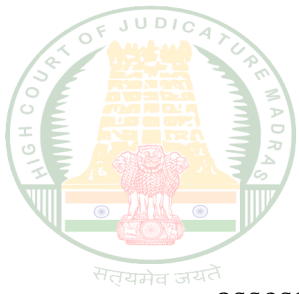
... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Nagercoil (Rural) Assessment Circle,
Commercial Tax Office Buildings,
Kanniyakumari District.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS, calling for records pertaining to the impugned order passed by the 1st Respondent vide his proceedings in Form GST DRC-07, GSTIN. 33CMSPG3375E1ZZ/2021-2022, dated 06.12.2025 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 re-do the



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assessment afresh after providing me an opportunity of Personal Hearing as per the provisions of the GST Act and to pass such further or other orders as this Honble High Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner : Mr.A.Satheesh Murugan
For Respondent : Mr.S.Vashik Ali
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 28.08.2024, 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.

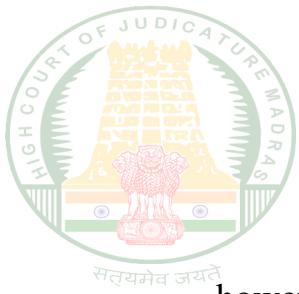
3. By the impugned order, the assessment was made ex parte because the petitioner did not utilise the opportunities provided. The discrepancies and grounds on which the assessment order was issued, the dealer's explanation on merits, and the reasons for not participating in the assessment proceedings are summarised briefly and presented in a table below:-



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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 availed w.r.t GTR-2A	The petitioner has claimed ITC on eligible inward supply. Even the above issue is covered under Circular No. 193/5/2023 dated 17-07-2023. As per the above circular, the petitioner is eligible for claim of ITC.	The show cause notice and impugned order have uploaded in the GST portal. accountant The never informed in the above. Hence, could not be able to take further steps within time.
Claim of ineligible ITC u/s.17(5)	The petitioner has not claimed any ITC on inward supply which is used for unrelated business transactions. Hence, the question of ineligible ITC under section 17(5) of the Act does not arise. The entire claim of ITC is eligible in accordance with law and ready to file reply along with connected records for the eligible claim of ITC.	- do -

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;



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however, under appropriate conditions. Since it is stated that 100% of the disputed tax amount has 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 06.12.2025 shall stand set aside and the matter shall 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
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To

The Deputy State Tax Officer – 1,
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D.BHARATHA CHAKRAVARTHY, J.

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