BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 19.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16857 of 2026
and
W.M.P(MD)No.12496 of 2026

Tvl. NNL Travels,
Represented by its Proprietor Vasanthi,
21, Valluvar Salai,
100 Feet Road,
Karaikudi,
Sivagangai District - 630002. ... Petitioner

Vs.

The State Tax Officer,
Karaikudi Assessment Circle,
Commercial Taxes Buildings,
Sivagangai 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 Respondent vide his proceedings in Attachment to DRC-07, GSTIN 33AFYPV0531J1Z0, Financial Year 2019-20, dated 28.08.2024 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 re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act and to pass such further or other orders as this Honourable 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.R.Parthiban 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:

Discrepancies found/Grounds on which the order is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Reconciliation of turnover in GSTR-08 with supplies declared in GSTR-01	The entire purchases are genuine and discharged for the eligibility of claim of ITC as per the provisions of the Act then and there. If it is so arriving the alleged liability between GSTR-8 and GSTR-3B is highly unjustified and unlawful.	The show cause notice and impugned order have uploaded in the GST Portal only but the RC was already cancelled the accountant also never informed that the above. Hence, the exparte order passed which is unjustified.

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 58% 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 28.08.2024 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
rgm

To

The State Tax Officer,
Karaikudi Assessment Circle,
Commercial Taxes Buildings,
Sivagangai District.

D.BHARATHA CHAKRAVARTHY, J.

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