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.17028 of 2026
and
W.M.P(MD)No.12617 of 2026

GVEN Power Solution,
represented by its Proprietor Joseph Arul,
301-B/1 K.P. Road,
Parvathipuram,
Nagercoil,
Kanniyakumari District - 629003. ... Petitioner

Vs.

The State Tax officer,
Nagercoil-2 Assessment Circle,
Commercial Tax Office Buildings,
Nagercoil,
Kanniyakumari District - 629 001. ...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 Form GST DRC-07, GSTIN 33AFIPA2356Q2ZB/2021-22, dated 05.12.2025 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 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 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.S.Vashik Ali
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 15.12.2025, 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
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. The accountant never informed in the above. Hence, could not be able to take further steps within time.
GSTR-1 Late fee	The late fee levied on the belated filing of GSTR-1 returns but during the time, the Covid Period, the Government has extended the period for filing of returns as per notification. But the respondent has not considered and confirmed the proposal	

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 27% of the disputed tax amount and 100% towards cess 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 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,
Nagercoil-2 Assessment Circle,
Commercial Tax Office Buildings,
Nagercoil,
Kanniyakumari District - 629 001.

D.BHARATHA CHAKRAVARTHY, J.

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