BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.18196 of 2026
and
W.M.P.(MD)No.13475 of 2026

Tvl.Pravin Construction and Transport Contractor,
Represented by its Proprietor K.Harikrishnan,
No.4/776, Annai Street, Anna Nagar,
Madurai – 625020. .. Petitioner

– Vs. -

The Assistant Commissioner (ST),
Madurai Rural East Assessment Circle,
Madurai. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN 33ABWPH2240Q2Z7/2021-2022 dated 29.12.2025 and Form GST DRC- 07 issued in reference number ZD3312254348982 dated 29.12.2025 and uploaded in the portal, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections with supporting documents.

For Petitioner : Mr.A.Chandra Sekaran

For Respondent : Mr.S.Vashik Ali
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 29.12.2025 which is an assessment order passed under Section 74 of the TNGST Act, 2017.

2. I have heard the learned counsel for the petitioner and the learned Government Standing Counsel for the respondent.

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 assessment order is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity

The petitioner had availed excess ITC in GSTR - 3B as compared to the tax declared by the petitioner's suppliers in their GSTR – 1 with respect to the supplies made to the petitioner.	The petitioner had claimed and availed the ITC under both CGST and SGST heads through their monthly return in GSTR-3B and the same figure were available in the GSTR-2A and hence, they had not claimed any excess ITC as alleged by the respondent. The respondent failed to consider the claim of ITC made through GSTR-3B and ITC available in GSTR-2A and confirmed the proposal. Further, the petitioner state that they had claimed the ITC on the insurance which is used for their furtherance to business activities and the same is eligible for claim of ITC. Had the respondent considered the same or afforded the petitioner an effective opportunity of personal hearing, the petitioner could have satisfactorily explained the issue. However, the respondent failed to do so, which amounts to gross violation of the principles of natural justice. Hence, on that ground alone, the impugned order passed by the respondent is liable to be quashed. The petitioner has now come to know that the entire tax amount has already been recovered from the petitioner's electronic credit ledger.	The show cause notice and the impugned assessment order has been uploaded in the GST Portal without knowledge of the petitioner.

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. But, in this case, the entire disputed tax amount has already been recovered from the petitioner, no additional condition is imposed.

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

(i) The impugned order dated 29.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(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 is closed.

25.06.2026
(2/3)

NCC : No
To:-

The Assistant Commissioner (ST),
Madurai Rural East Assessment Circle,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD)No.18196 of 2026

25.06.2026

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