BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.18159 of 2026
and
W.M.P.(MD)No.13471 of 2026

Tvl.Kalika Engineering and Constructions,
Represented by its Proprietor, Aravind Karthik,
24B Mullai Street, Valliamai Nagar,
Karaikudi, Sivagangai District – 603106. .. Petitioner

- Vs. -

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

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

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 pertaining to the impugned order passed by the first respondent vide his proceedings in GSTIN:33BDRPA8702J1Z1/2021-22, dated 22.03.2024 and its consequential summary order passed by the second respondent bearing Reference

No. ZD330324148923F, Tax Period : APR 2021-MAR 2022, F.Y.2021-2022, dated 23.03.2024 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 an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondents	:	Ms.P.Sudarkodi Nachiar Government Standing Counsel

ORDER

This writ petition challenges the impugned orders dated 22.03.2024 and 23.03.2024 which are assessment orders 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 respondents.

3. By the impugned orders, 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 is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Difference between GSTR-3B and GSTR 7	There exits no such difference between GSTR-7 and GSTR-3B as alleged by the respondents. Thus, if the respondents have perused the same or have granted an effective opportunity of personal hearing to the petitioner, the petitioner can very well explain the same, but the respondents have utterly failed to do so, which amounts to gross violation of principles of natural justice. Hence, on that score alone, the impugned orders passed by the respondents are liable to be quashed. Now, the petitioner came to know that on 02.07.2024, 14.11.2024 and 31.03.2025, the respondents have recovered 64% SGST.	The show cause notice and the impugned assessment order has been uploaded in the GST Portal without knowledge of the petitioner. The Accountant never informed the same to 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, more than 25% of the tax 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 orders dated 22.03.2024 and 23.03.2024 shall stand set aside, and the matter shall stand remanded back to the file of the first respondent;

(ii) The assessee shall appear before the first respondent without fail and submit their reply and documents in support of their claim, and it is for the first respondent to consider the matter afresh and pass orders in accordance with law;

(iii) Since the impugned orders of assessment are set aside, any attachment of the bank account made pursuant to the impugned orders shall stand raised;

(iv) No costs. Consequently, the connected Miscellaneous Petition is closed.

25.06.2026
(3/6)

NCC : No

To:-

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

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

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD)No.18159 of 2026

25.06.2026

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