BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.18198 of 2026
and
W.M.P.(MD)No.13477 of 2026

Tvl.P.Ravichandran,
Om Shakthi Tiles,
20/225, Vedhachalapuram,
Thogaimalai, Karur - 621 313. .. Petitioner

– Vs. -

The Deputy State Tax Officer II,
Kulithalai Assessment Circle,
Kulithalai. .. 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 pertaining to the impugned order passed by the respondent in GSTIN : 33ADRPR9474MIZH/2020-2021 dated 29.01.2025 and the Form DRC-07 issued in Reference No.ZD3301252744995 dated 29.01.2025 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.R.Parthiban
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 29.01.2025 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 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 is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity

Mismatch between GSTR-01 and GSTR-07.	GSTR-07 covered different assessment year and further, the petitioner filed GSTR-3B reported and correct turnover. GSTR-07 pertained to a different assessment year. Further, the petitioner filed GSTR-3B declaring the correct turnover.	The show cause notice and the impugned assessment order have been uploaded in the GST Portal and physically not served to the petitioner. The petitioner did not see the portal and hence, not able to file any reply and appeal.

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. Therefore, an opportunity is granted to the petitioner assessee on the condition of depositing 25% of the disputed tax amount.

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

(i) Within four weeks from the date of receipt of a web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the respondent, without waiting for a certified copy of the order;

(ii) Upon such deposit, the impugned order dated 29.01.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(iii) 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;

(iv) Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised;

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

25.06.2026

NCC : No
smn2

To:-

The Deputy State Tax Officer II,
Kulithalai Assessment Circle,
Kulithalai.

D.BHARATHA CHAKRAVARTHY, J.

smn2

W.P.(MD)No.18198 of 2026

25.06.2026