BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.18199 of 2026
and
W.M.P.(MD)No.13478 of 2026

Tvl.Galaxy Granite and Tiles,
Rep. by its Proprietor K.Shaji,
No.I-3-96-J, Panachamoodu Road,
Puliyoorsalai, Cheruvalloor,
Kanyakumari District 629 152. .. Petitioner

– Vs. -

The Deputy State Tax Officer -2,
Kuzhithurai Assessment Circle,
Kanyakumari District. .. 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 vide her proceedings in Form GST DRC-07, GSTIN : 33DWMPK3482B1ZM/2021-22, dated 23.12.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing petitioner an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.G.Aravinthan
for M/s.Aran Legal Consultancy

For Respondent : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 23.12.2025 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 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

Excess claim of ITC availed with respect to GSTR-2A	There is no difference between GSTR-2A and GSTR-3B. The supplier had already declared the petitioner's entire purchases in GSTR-01, but he has wrongly declared the outward supplies. The entire transactions covered by valid documents. However, there is no revenue loss incurred to the Department. The petitioner is ready to file reply along with documents for the difference.	The show cause notice and the impugned assessment order have been uploaded in the GST Portal only, and hence, the petitioner could not file a reply in time and the accountant has also not intimated the same to the petitioner.
GSTR-1 late fee	The respondent has levied a late fee for the belated filing of GSTR-1 returns. However, during the COVID-19 pandemic, the Government extended the due date for filing the returns by issuing the relevant notifications. Despite the said extension, the respondent failed to take the notifications into consideration and proceeded to confirm the proposal, which is arbitrary and contrary to the Government notifications.	The show cause notice and the impugned assessment order have been uploaded in the GST Portal only, and hence, the petitioner could not file a reply in time and the accountant has also not intimated 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. 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 23.12.2025 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 -2,
Kuzhithurai Assessment Circle,
Kanyakumari District.

D.BHARATHA CHAKRAVARTHY, J.

smn2

W.P.(MD)No.18199 of 2026

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