BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22-07-2026

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THE HON'BLE MR JUSTICE M.DHANDAPANI

WP(MD) No. 20764 of 2026
and
W.M.P.(MD)No.15413 of 2026

Tvl. Mohammed Traders
Represented by its Proprietor,
Haroonranjith Azmeerkani,
Ward 17, Mohammed Traders,
Tamilthai Nagar,
Usilai Road,
Thirumangalam,
Madurai - 625 706.

..Petitioner(s)

Vs

The State Tax Officer (FAC) / Proper Officer / The
Deputy Commercial Tax Officer
Thirumangalam Assessment Circle,
Madurai.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS, calling for the impugned assessment order on the file of respondent vide GSTIN 33AWUPA4349L2Z5/2021-22 and in summary order Reference No.ZD331225081390P dated 05.12.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22 and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): Mr.Raja.Karthikeyan

For Respondent(s): Mr.S.Venkatesh
Counsel for the State of Tamil Nadu

ORDER

This Writ Petition has been filed for issuance of a Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of respondent vide GSTIN: 33AWUPA4349L2Z5/2021-22 and in summary order Reference No:ZD331225081390P dated 05.12.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-222.

2. The learned counsel for the petitioner would submit that the impugned order has been passed *ex parte* and in violation of the principles of natural justice. It is submitted that the respondent has reversed the Input Tax Credit solely on the ground of mismatch between GSTR-3B and GSTR-2A on account of the supplier's failure to report the transactions in GSTR-1. According to the learned counsel, the petitioner is a *bona fide* purchaser and cannot be denied the benefit of Input Tax Credit merely because of the default committed by the selling dealer. Reliance is placed on the recent decisions of the Hon'ble Supreme Court, wherein it has been held that Input Tax Credit cannot be reversed against a *bona fide* purchaser in the absence of any collusion or fraudulent intent. It is further submitted that the show cause notice was uploaded only on the GST portal and escaped the petitioner's notice, resulting in the impugned *ex parte* assessment. Had an opportunity of personal hearing been afforded, the petitioner would have produced all the relevant documents in support of the claim. The learned counsel also relies upon the decision of this Court in **Sahul Hameed** v. **Commercial Tax Officer** (CDJ 2025 MHC 297) to contend that the impugned order is liable to be interfered with.

3. The learned Standing Counsel appearing for the respondent would submit that the show cause notice was issued and served in the manner contemplated under Section 169 of the GST Act by uploading the same on the common portal. Since the petitioner failed to submit any reply within the prescribed time, the respondent proceeded to complete the assessment based on the materials available on record.

4.Considering the facts and circumstances of the case, this Court is of the view that the impugned assessment order has been passed *ex parte*, without affording the petitioner an effective opportunity of hearing. Accordingly, without expressing any opinion on the merits of the case, the impugned order is set aside and the matter is remitted back to the respondent for fresh consideration.

5. The petitioner shall submit a detailed reply together with all supporting documents within two weeks from the date of receipt of a copy of this order. On receipt of the same, the respondent shall afford the petitioner a reasonable opportunity of personal hearing and thereafter pass fresh orders on merits and in accordance with law, within a period of four (4) weeks thereafter.

6. Accordingly, the Writ Petition stands allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

22-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

The State Tax Officer (FAC) / Proper Officer /
The Deputy Commercial Tax Officer
Thirumangalam Assessment Circle,
Madurai.

M.DHANDAPANI, J.

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