

W.P.(MD) No.10068 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 09.04.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.10068 of 2026

and

W.M.P.(MD) Nos.7931 & 7932 of 2026

Tvl.Agaram Print Pack,
Represented by its Proprietor
R.Manikandan,
GSTIN - 33ASXPM0608H1ZM,
1502A, PKN Road, Sivakasi,
Virudhunagar - 626 189.

... Petitioner

Vs.

The Deputy State Tax Officer - 2,
Virudhunagar - 3 Assessment Circle,
Commercial Taxes Buildings,
NH 07 Madurai Road,
Virudhunagar - 626 001.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN - 33ASXPM0608H1ZM/2018-19 dated 30.08.2022 for the Assessment Year 2018-19 passed by the respondent under Section 73 of TNGST Act, 2017 and quash the same as cryptic, non-application of mind, illegal, arbitrary and wholly without jurisdiction and direct the respondent to proceed afresh after affording due opportunity of personal hearing to the petitioner.



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For Petitioner : Mr.N.Sudalai Muthu

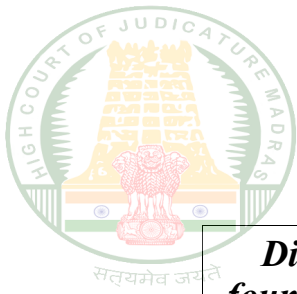
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This Writ Petition challenges the impugned order dated 30.08.2022, which is an assessment order passed under Section 73 of the TNGST Act 2017.

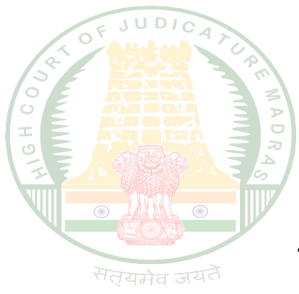
2. I have heard the learned counsel for the petitioner and the learned Additional Government Pleader representing the revenue.

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:



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<i>Discrepancies found/Grounds on which the order is passed</i>	<i>Explanation offered by the Assessee on merits</i>	<i>Explanation for not availing the opportunity</i>
Excess ITC claimed due to mismatch between GSTR-3B and GSTR-1, and between GSTR-2A and GSTR-3B.	i. The differences are attributable only to timing issues in reporting and supplier-side errors, and there is no suppression, the entire tax having already been paid. ii. The assessee is in possession of valid invoices, and Input Tax Credit (ITC) cannot be denied merely on the basis of a mismatch in GSTR-2A without proper verification.	i. The notices were uploaded only on the GST portal/e-mail without proper service as contemplated under Section 169, resulting in lack of knowledge on the part of the assessee. ii. Due to reliance on a part-time accountant and limited technical knowledge, the assessee could not respond to the notices or attend the hearing, which resulted in the passing of an <i>ex parte</i> order.

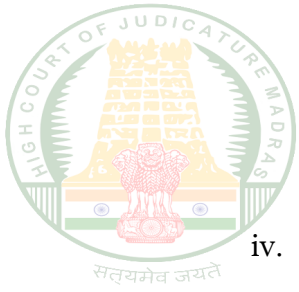


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4. Considering the nature of the discrepancies noted, the explanation provided by the assessee and the reasons given before this Court for not availing the opportunity, I believe that an opportunity can be granted to the assessee to present its submissions and produce relevant supporting documents before the respondent/Assessing Officer. This Court has been extending such opportunities on equitable grounds. Since the petitioner is stated to have paid 100% of the disputed tax, no further condition is required, as is usually imposed by this Court in similar matters.

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

- i. The impugned order dated 30.08.2022 is set aside and the matter is remitted to the file of the respondent for fresh consideration.
- ii. The petitioner/assessee shall appear before the respondent, without fail and submit its reply along with supporting documents in support of its claim.
- iii. It is for the respondent to consider the matter afresh and pass orders in accordance with law.



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iv. Since the impugned order of assessment is set aside, any

WEB COPY attachment of the bank account made pursuant to the said order shall stand raised.

v. No costs. Consequently, the connected Miscellaneous Petitions are closed.

09.04.2026

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Neutral Citation : No

To

The Deputy State Tax Officer - 2,
Virudhunagar - 3 Assessment Circle,
Commercial Taxes Buildings,
NH 07 Madurai Road,
Virudhunagar - 626 001.



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D.BHARATHA CHAKRAVARTHY, J.

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