

W.P(MD)No.10478 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 15.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.10478 of 2026

and

W.M.P(MD)No.8204 of 2026

Tvl. J.S.S.Contractor,
Rep. by its proprietor D.Justin Sundar Singh,
No.6-49B,
Athimoodu,
Lekshmipuram Village,
Kanniyakumari District - 629252.

... Petitioner

Vs.

The State Tax Officer,
Thuckalay-2 Assessment Circle,
Nagercoil,
Kanniyakumari District.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN. 33AHKPJ8885H1ZU/ 2020-21 dated 08-11-2024 and quash the same as it is illegal and in gross violation of Principles of Natural Justice and to pass such further or other orders as this Honble High Court may deem fit and proper to the circumstances of the case and thus render justice.



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For Petitioner

:Mr.A.Satheesh Murugan

For Respondent

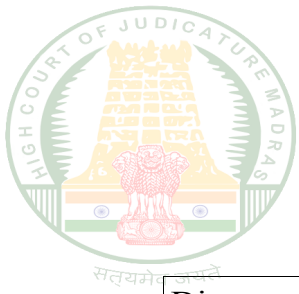
:Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition challenges the impugned order of assessment dated 08.11.2024, which is an assessment order passed under Section 73 and rectification order under Section 161 of the GST Act, 2017.

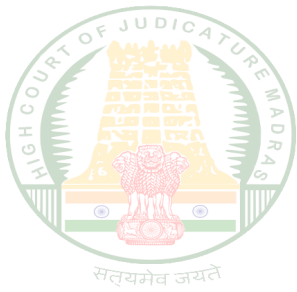
2. I have heard the learned counsel for the petitioner and the learned Additional Government Pleader representing the revenue.

3. By the impugned order dated 08.11.2024, 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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Discrepancies found/Grounds on which the order is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
1. The difference between GSTR-3B and GSTR-9	The petitioner has paid the entire disputed tax before passing the impugned order in DRC-03 dated 16.04.2021 but one more opportunity for filing reply along with documents to contesting the issue.	The impugned order uploaded in the GST Portal & Manually but manual copy received by the family member but he has not intimated the same due to illness of health and without knowledge of the petitioner during the time
2. ITC claimed as per GSTR-3B and GSTR-2A	The petitioner has verified the returns and accounts, there is no difference between GSTR-3B vs GSTR-2A but the entire records and returns already available in the Common GST Portal. Once, the respondent shall verify the returns, there is no difference at all. But even the petitioner is ready to file the reply along with documents to tally the above such difference.	The impugned order uploaded in the GST Portal & Manually but manual copy received by the family member but he has not intimated the same due to illness of health and without knowledge of the petitioner during the time
3. Blocked ITC u/s.17(5) of the Act	The tax levied on blocked ITC based on the impugned order without any adducing reasons	- do -



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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. Though usually this Court imposes a condition of 25% deposit for remitting the matter back, in this case, it is submitted by the learned counsel for the petitioner that the entire tax liability has already been paid. The same is recorded.

5. This Court, takes into account the said submission, is of the view that one more opportunity can be granted to the petitioner. This writ petition is ordered on the following terms:-

- i. Since the entire tax amount had already been paid, the impugned orders dated 08.11.2024 shall stand set aside and the matter stands remitted back to the file of the respondent.



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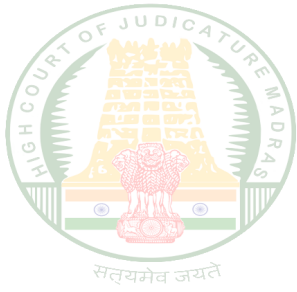
- ii. The assessee shall appear before the respondent without fail and submit their reply and documents in support of their claim, and it is for the respondent to consider the matter afresh and pass orders in accordance with law.
- iii. Since the impugned order is set aside, any attachment of the bank account made pursuant to the impugned order shall be raised.
- iv. No costs. Consequently, the connected miscellaneous petition shall stand closed.

15.04.2026
(2/2)

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

To

The Deputy State Tax Officer – 2,
Thuckalay-2 Assessment Circle,
Nagercoil,
Kanniyakumari District.



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D.BHARATHA CHAKRAVARTHY, J.

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