BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.04.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.12351 of 2026
and
W.M.P(MD)No.9352 of 2026

Tvl.P.M.Jewellers,
Rep. by its Proprietor Parasmal Suthar,
No.6, Appar Street,
Tirunelveli Town,
Tirunelveli-627 006. .. Petitioner

- Vs. -

The State Tax Officer (Roving Squad-3)/
Commercial Tax Officer,
Office of the Joint Commissioner (IW),
Tirunelveli. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of the respondent vide GSTIN : 33AGJPP2779A1ZG/2019-20, 2020-21, 2021-22, 2022-23 and 2023-24, dated 11.07.2025 and in common summary order Reference No:ZD330725107283M dated 11.07.2025 and quash the same as illegal and as devoid of merits and direct the respondent to redo the assessment for the year 2019-20 to 2023-24 afresh after following the due process of law.

For Petitioner : Mr. Raja. Karthikeyan

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition challenges the impugned order dated 11.07.2025, which is an assessment order passed under Section 74 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:

Discrepancies found/Grounds on which the assessment is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
1.Discrepancy in outward sales between GSTR9 and Profit and Loss Accounts Statement (2019-20, 2020-21) 2.Non-compliance of Assaying and Hallmark Certification (2019-20 to 2023-24) 3.Wastage of old gold issue (2021-22)	The difference between GSTR9 and Profit and Loss Accounts wrongly arrived. Profit and Loss Accounts includes entire transaction of the firm GSTR9 only reflect the business transaction.	I have filed reply on 03.11.2025, but the same was not considered.

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. In this case, since it is stated that the petitioner submitted a reply and the same was not considered, no additional condition to deposit 25% of the tax is imposed.

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

(i) The impugned order dated 11.07.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

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

No costs. Consequently the connected miscellaneous petition is closed.

24.04.2026

sji

NCC: Yes/No

To

The State Tax Officer (Roving Squad-3)/
Commercial Tax Officer,
Office of the Joint Commissioner (IW),
Tirunelveli.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.12351 of 2026

24.04.2026