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.11988 of 2026
and
W.M.P(MD)Nos.9093 and 9094 of 2026

Palanisamy .. Petitioner

- Vs. -

1.The Appellate Authority/Deputy Commissioner (ST),
Commercial Taxes Department,
Trichy Division, Trichy District.

2.The Deputy Commercial Tax Officer,
Office of the Deputy Commercial Tax Officer,
Pudukottai-III, Pudukottai. .. Respondents

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 records pertaining to the impugned order passed by the second respondent dated 21.08.2024 vide his proceedings in GSTIN/ID: 33AEAPP5057L1ZD quash the same as illegal and consequently, direct the second respondent to give an opportunity of appeal before the first respondent within a time frame as fixed by this Court.

For Petitioner : Mr.S.Krishnan

For Respondents : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition challenges the impugned order dated 21.08.2024 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:

Discrepancies found/Grounds on which the order is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Order dated 21.08.2024 was passed on the grounds there is different in GSTR-07 and GSTR-07 sum of Rs.9,34,670.00 as Tax.	The second respondent cannot pass the impugned order dated 21.08.2024 under Section 73(9) of TNGST Act, after the period of 3 years from the due date of filing annual returns for the financial year 2019-2020 because as per Section 73(10) there is clear bar to pass an such order.	Since the order and show cause notice were made in the online portal, the petitioner was not aware of same. Hence, the appeal period also lapsed.

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 respondents 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 respondents, without waiting for a certified copy of the order;

(ii) Upon such deposit, the impugned order dated 21.08.2024 shall stand set aside, and the matter shall stand remanded back to the file of the respondents;

(iii) The assessee shall appear before the respondents without fail and submit their reply and documents in support of their claim, and it is for the respondents 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;

No costs. Consequently the connected miscellaneous petitions are closed.

24.04.2026

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NCC: No

To

1.The Appellate Authority/Deputy Commissioner (ST),
Commercial Taxes Department,
Trichy Division, Trichy.

2.The Deputy Commercial Tax Officer,
Office of the Deputy Commercial Tax Officer,
Pudukottai-III, Pudukottai.

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD)No.11988 of 2026

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