

W.P.(MD)No.13982 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.13982 of 2026

and

W.M.P(MD)Nos.10419 and 10421 of 2026

Tvl. Narumanam Spices,
Rep. by its Partner M.Rajkumar,
GSTIN 33AASFN6606M1ZR,
2, Kamaraj Bazar,
Madurai Veeran Street,
Bodinayakanur.

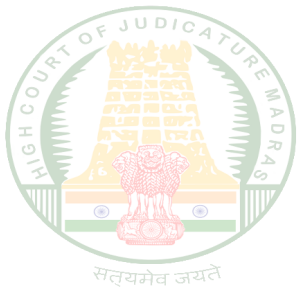
.. Petitioner

- Vs. -

The Superintendent of CGST & Central Excise,
Theni Range,
No.5A-1, First Floor, Vasavi Colony,
Palanichettipatti,
Theni .

.. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned order No.MDU-GST-DG2-SP-27-2025 dated 12.12.2025 for the assessment year 2021-22 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.



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For Petitioner : Mr.S.Karunakar
For Respondent : Mr.R.Gowrishankar
Senior Standing Counsel

ORDER

This writ petition challenges the impugned order dated 12.12.2025, which is an assessment order passed under Section 73 of the TNGST Act 2017.

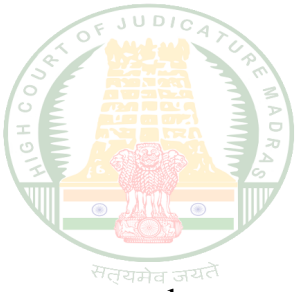
2. I have heard the learned counsel for the petitioner and the learned Senior Standing Counsel representing the respondent.

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 confirming the demand
i) Excess availment of ITC of Rs.6,71,212/- (IGST in form GSTR 3B than the ITC auto populated in GSTR 2A return	As far as the levy of interest levied under Section 50 of the GST Act, interest under Section 50 of the CGST Act is generally not leviable on tax paid using Input Tax Credit (ITC) available in the Electronic Credit Ledger (ECL) for late filing of returns. Interest is only applicable on the “net tax liability”-the amount paid through the Electronic Cash Ledger and therefore, the levy of interest is not correct.	The petitioner had entrusted the work for filing the returns and other GST matters with the part time accountant and was under the bonafide belief that he would comply all statutory compliances. The petitioner submits that the respondent had issued a show cause notice dated 09.09.2025 and on advised and compulsion, the petitioner had paid the difference of ITC of Rs.6,71,212/- (IGST) as quantified vide form GST DRC 03 ARN No.AD3310250473398 dated 30.10.2025. But the part time accountant he failed to follow the matter for filing the reply and also failed to notice the fact of issuing of the impugned order in O-in-O No.MDU-GST-DG2-SP-27-2025 in DRC 07 Ref. No.ZD331225193262L dated 12.12.2025 for the assessment year 2021-22 and uploading of the same in the portal by the respondent. Because of the above reasons, the petitioner was not able to access the web portal nor file any reply which resulted in the issuance of ex parte impugned order dated 12.12.2025.
ii) Penalty under Section 73(9) read with Section 122(2)(a) and interest under Section 50 of the GST Act.	In the absence of any excess claim or wrong claim the question of levy of penalty under Section 73 of the GST Act does not arise to the facts of this case.	

4. Considering the nature of the discrepancies noted, the explanation provided by the assessee and the reason given before this Court for not availing



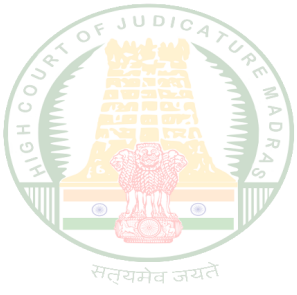
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the opportunity, I believe that an opportunity can be granted to the assessee to present their submissions and produce the relevant supporting documents before the respondent assessing officer. This Court has been extending such opportunities on equitable grounds; however, under appropriate conditions. Therefore, an opportunity is granted to the petitioner assessee.

5. Since the entire amount already realised, no further condition is imposed on the petitioner. In view thereof, this writ petition is allowed on the following terms:

(i) The impugned order dated 12.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(ii) Within four weeks from the date of receipt of a web copy of this order without waiting for the certified copy of the order, 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



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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;

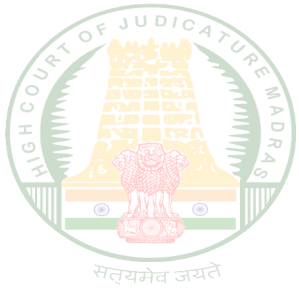
(iv) No costs. Consequently the connected miscellaneous petitions are closed.

01.06.2026

NCC : Yes/No
sjj

To

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D.BHARATHA CHAKRAVARTHY, J.

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