



W.P(MD)No.26528 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD).No.26528 of 2025

and

W.M.P(MD).No.20579 of 2025

Tvl. Ark Leeds Energy Solution,
Represented by its Partner R.Sujit,
TIN 33ABDFA8053D1ZV,
6/96, Asan Tower, Trivandrum Road,
Parvathipuram.

... Petitioner

Vs

The Deputy State Tax Officer - 2,
Nagercoil 2 Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN - 33ABDFA8053D1ZV/2020-21 dated 03.02.2025 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and



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direct the respondent to pass assessment order afresh by considering the reply dated 06/11/2024 and records filed by the petitioner after affording opportunity of being heard.

For Petitioner : Mr.Sudalai Muthu N,

For Respondent : Mr.R.Suresh Kumar

Additional Government Pleader

ORDER

Heard both sides.

2.The impugned assessment order is vulnerable on the ground that the reply given by the assessee was not even referred to or considered. On the sole ground it is quashed and the matter is remitted to the respondent.

3.The respondent is directed to pass order afresh on merits and in accordance with law. The attachment effected on the writ petitioner Bank account stands lifted forthwith. Whatever amount that was recovered from the writ petitioner under the impugned order, can be adjusted against the petitioner's future liabilities.



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4. With the above observation and direction, the writ petition stands allowed. No costs. Consequently, the connected miscellaneous petition is closed.

24.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
LR

To
The Deputy State Tax Officer - 2,
Nagercoil 2 Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.



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G.R.SWAMINATHAN, J.

LR

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