



W.P(MD)No.27860 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 09.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.27860 of 2025

and

W.M.P.(MD)No.21636 of 2025

Tvl. Sachinkanth
Contractor,
GSTIN 33GJCPS5747F12ZZ,
126-1/2, Main Road,
Thalapathisamudram,
Tirunelveli – 627 101.

... Petitioner

Vs.

The Deputy State Tax Officer II,
Nanguneri Assessment Circle,
Commercial Taxes Buildings,
Nanguneri.

... 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 33GJCPS5747F1ZZ /2020-21 dated 26/11/2024 for the assessment year 2020-21 under section 73 of the TNGST Act and to quash the same as illegal , arbitrary, wholly without jurisdiction and direct the respondent to pass order after affording opportunity of being heard.



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For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.J.K.Jeyeseelan,
Government Advocate.

ORDER

Heard both sides.

2.The case on hand pertains to the assessment year 2020 – 2021. The petitioner had failed to participate in the enquiry. In normal circumstances, such orders are set aside on condition that the assessee remits 25% of the disputed tax amount. But in this case, more than 50% of the amount had already been recovered. The petitioner appears to have an arguable case on merits. In the interest of justice, the impugned order is set aside. The matter is remitted to the file of the respondent to pass an order afresh on merits and in accordance with law. The petitioner undertakes to submit his reply to the show cause notice within a period of three weeks from the date of receipt of a copy of this order. The petitioner will thereafter be called for enquiry and that the final order shall be passed on merits.

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WEB COPY 3.This writ petition is allowed on these terms. No costs.

Consequently, connected miscellaneous petition is closed.

09.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

The Deputy State Tax Officer II,
Nanguneri Assessment Circle,
Commercial Taxes Buildings,
Nanguneri.



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G.R.SWAMINATHAN, J.

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