BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28183 of 2025
and
W.M.P.(MD)No.21898 of 2025

Tvl. Sri Thiruppathi Traders,
Represented by its Proprietor,
Panneer Selvam,
GSTN 33AIKPV0907D1ZG,
No.137/5, Solaimalai Ayynar Koil Street,
Extension, Bungalow Medu,
Theni - 625 531. ... Petitioner

Vs.

The State Tax Officer,
Theni - 1 Assessment Circle,
Commercial Taxes Buildings,
Theni. ... 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 33AIKPV0907D1ZG/2018-19 dated 19.03.2024 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 direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar,
Addl. Government Pleader.

ORDER

Heard both sides.

2.The case on hand pertains to the assessment year 2018 – 2019. In respect of the said assessment year, the assessing officer had issued as many as three assessment proceedings. In respect of one assessment proceeding, the petitioner went for amnesty scheme. One other assessment proceeding got dropped. The impugned order is the culmination of the third assessment proceeding. The stand of the petitioner is that in respect of one assessment year, there cannot be piece meal assessment. It is further pointed out that more 50% of the disputed tax amount had already been recovered. The impugned order is also an ex parte order. The petitioner appears to have an arguable case on merits.

Considering the fact that in respect of one assessment year, as many as three proceedings were initiated and the fact that 50% of the disputed tax amount has been recovered, 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 earlier 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.

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 State Tax Officer,
Theni - 1 Assessment Circle,
Commercial Taxes Buildings,
Theni.

G.R.SWAMINATHAN, J.

ias

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