



W.P(MD)No.30430 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 27.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30430 of 2025

and

W.M.P.(MD)No.23646 of 2025

TVL. M.Sannasi,
Contractor,
GSTIN 33AXXPS3567N1ZD,
5, Karattupatti,
Kovilpatti Andipatti,
Theni - 625 512.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Theni - 2 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 33AXXPS3567N1ZD/2017-18 dated 26.12.2023 for the assessment year 2017-18 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.



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For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.K.Sureshkumar,
Addl. Government Pleader.

ORDER

Heard both sides.

2.The case on hand pertains to the assessment years 2017 – 2018.

The impugned order came to be passed because the petitioner did not file returns in time. Late fee was levied on the ground of non-filing of GSTR 9 annual report. This order is appealable. The impugned order was not formally communicated to the writ petitioner and it was only uploaded in the web portal. Therefore, the limitation will start to run only when the writ petitioner came to know. The writ petitioner undertakes to file an appeal. He has given four weeks from the date of receipt of a copy of this order for filling an appeal. If any such appeal is filed, it shall be entertained without reference to limitation and disposed of on merits and in accordance with law. The petitioner should of course have to comply with the other procedural formalities. On

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numbering of such appeal, the attachment made on the writ petitioner's bank account shall stand lifted forthwith and without any delay.

3.This writ petition is disposed of accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

27.10.2025

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

The Assistant Commissioner (ST),
Theni - 2 Assessment Circle,
Commercial Taxes Buildings,
Theni.



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G.R.SWAMINATHAN, J.

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