



W.P(MD)No.31520 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31520 of 2025

&

W.M.P.(MD)Nos.24684 & 24685 of 2025

Tvl.Hari & Co.,
4/29E Madurai Bye Pass Road,
Tuticorin-628 003,
Represented by its Managing Partner,
Mr.A.Hariharan.

... Petitioner

Vs.

The Assistant Commissioner (ST)
Tuticorin III Assessment Circle,
Tuticorin.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records connected with the exparte impugned order under reference GSTIN - 33AAAFH8347M1Z5/2019-20 dated 30.10.2023 passed by the respondent herein and to quash the same for having been passed totally without jurisdiction, and contrary to the statutory provisions contained in the TNGST Act as also in gross violations to the principles of natural justice.

For Petitioner : Mr.N.Viswanathan

For Respondent : Mr.J.K.Jeyaseelan
Government Advocate



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ORDER

The case on hand pertains to the assessment year 2019-20. The petitioner challenges the impugned assessment order passed under Section 73(9) of TNGST Act, 2017 by the State authority.

2. The impugned order has to go on a short ground. Even as per the proceedings of the enquiry, after assigning GSTIN, the petitioner was moved to central jurisdiction. In this case, the central authority passed an order in respect of the assessment year on 14.12.2023. The petitioner paid the demanded amount and subsequently, also got waiver of interest and penalty.

3. In these circumstances, the impugned order though passed earlier in point of time cannot survive. In this view of the matter, the impugned order is quashed. The writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

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Index : Yes / No
Internet : Yes/ No
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To

The Assistant Commissioner (ST)
Tuticorin III Assessment Circle,
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G.R.SWAMINATHAN, J.

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