



W.P(MD)No.33622 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33622 of 2025

and

W.M.P.(MD)No.26537 of 2025

Tvl.Bright Business Staffing Solutions,
Represented by its Proprietor P.Selvin Bright,
GSTIN 33AXLPS8229F2Z4,
260Q, Vadakankulam Road,
Kavalkinaru Junction,
Kanniyakumari-627 105.

... Petitioner

Vs.

The State Tax Officer,
Nanguneri Assessment Circle,
Commercial Taxes Building,
Nanguneri.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, call for the records on the file of the respondent in GSTIN 33AXLPS8229F2Z4 /2020-21dated 20.02.2025 for the assessment year 2020-21 passed by the Respondent undersection 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.



W.P(MD)No.33622 of 2025

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

Heard both sides.

2. It is not in dispute that the writ petitioner had submitted his reply, but it was not considered. On this sole ground, the impugned assessment order is quashed. The matter is remanded to the file of the respondent to pass an order afresh on merits and in accordance with law. The Writ Petition is allowed accordingly. Since the impugned order has been set aside, the attachment on the petitioner's bank account shall stand lifted forthwith and without any delay. No costs. Consequently, connected miscellaneous petition is closed.

24.11.2025

Index : Yes / No
Internet : Yes/ No
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To
The State Tax Officer,
Nanguneri Assessment Circle,
Commercial Taxes Building,
Nanguneri.

2/3



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W.P(MD)No.33622 of 2025

G.R.SWAMINATHAN, J.

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