

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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DATED : 25.11.2025**CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN****W.P.(MD)No.34070 of 2025 and
W.M.P.(MD)No.26895 of 2025**

Tvl.CAPE Infrastructure (P) Ltd.,
Rep. by its Director R.Rajakumar,
GSTIN 33AADCC2632G1Z6,
9/3, Jawahar Street,
Ramavarmapuram,
Nagercoil – 629 001.

... Petitioner

Vs.

The State Tax Officer,
Nagercoil Rural Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records on the file of the respondent in GSTIN 33AADCC2632G1Z6/2022-2023 dated 20.02.2025, restoring their earlier best Judgment order issued in Form GST ASMT-13 dated 07.06.2023 for the month of March 2023 under Section 62 of the TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction.

For Petitioner : Mr.N.Sudalai Muthu

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

**ORDER**

Heard both sides.

2. The case on hand pertains to the assessment period of March 2023 alone. The assessment order came to be passed under Section 62 of TNGST Act, since the petitioner failed to file their returns. Subsequently, the returns were filed on 08.09.2023. Even though the statute stipulates that the returns have to be filed within sixty days, Courts have held that the time line is not mandatory. Since subsequently, the returns have been filed, the earlier assessment order passed on 07.06.2023 is deemed to have been withdrawn. The other impugned order dated 20.02.2025 was passed based on the earlier order dated 07.06.2023. Since the earlier order has been quashed, the consequential order has to go automatically. This writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

25.11.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

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To:

The State Tax Officer,
Nagercoil Rural Assessment Circle,
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G.R.SWAMINATHAN,J.

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