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

**DATED: 11.12.2025**

**CORAM**

**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.35452 of 2025**
**and**
**W.M.P.(MD).No.28136 of 2025**

Tvl. Suriya Papers Company,
Represented by its Partner ... Petitioner

Vs

The Assistant Commissioner (ST)-3,
Sivakasi-III Assessment Circle,
Sivakasi. ... Respondent

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of the respondent vide GSTIN: 33ACKFS1888C1Z1/2019-2020, duly summary order reference No.ZD3308243031080/2019-20, dated 31.08.2024 quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-2020.

For Petitioner : Mr.Rajakarthikeyan

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

**ORDER**

This Writ Petition has been filed seeking to quash the impugned assessment order passed by the respondent in GSTIN: 33ACKFS1888C1Z1 for the Assessment Year 2019–2020, vide Summary Order Reference No. ZD3308243031080/2019-20, dated 31.08.2024, and consequently to direct the respondent to redo the assessment proceedings for the said assessment year.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondent.

3. By consent of both parties, the writ petition is taken up for final disposal at the admission stage itself.

4. The learned counsel appearing for the petitioner submitted that the entire tax amount demanded under the impugned assessment order has already been recovered, which fact has also been confirmed by the

learned Additional Government Pleader appearing for the respondent. He further submitted that the impugned order is a non-speaking order, as no reasons have been assigned for arriving at the conclusions, and therefore, the order is liable to be set aside on that ground alone.

5. The learned Additional Government Pleader appearing for the respondents submitted that since the tax amount has already been paid, the petitioner has an effective alternative remedy by way of filing a statutory appeal. He further submitted that the impugned order was passed based on the notices issued to the petitioner and the materials available on record, including TCS details. According to him, the petitioner failed to appear for the personal hearing and therefore cannot now seek to challenge the assessment in a writ petition.

6. Considering the submissions made on either side and upon perusal of the impugned assessment order, it is seen that though certain tabular columns have been mentioned, the order does not contain any proper reasoning or justification for the conclusions arrived at therein. The authority is expected to pass a reasoned and speaking order, particularly when penalty and interest are also levied. Merely referring to

notices and tabular particulars, without assigning reasons, would not satisfy the requirement of a valid assessment order.

7. It is also not in dispute that the entire tax amount has already been recovered and the present dispute is only with regard to the levy of penalty and interest. In such circumstances, and in the interest of justice, this Court is inclined to set aside the impugned assessment order and remit the matter back to the respondent for fresh consideration.

8. In view of the above, the impugned assessment order dated 31.08.2024 is set aside and the matter is remanded to the respondent to redo the assessment proceedings for the Assessment Year 2019–2020, after affording an opportunity of personal hearing to the petitioner and the respondent is directed to pass a reasoned and speaking order, in accordance with law, within a stipulated time.

9. Accordingly, the writ petition stands allowed. No costs. Consequently, the connected miscellaneous petition is closed.

**11.12.2025**

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG

To
The Assistant Commissioner (ST)-3,
Sivakasi-III Assessment Circle,
Sivakasi.

**KRISHNAN RAMASAMY, J.**

TSG

**W.P.(MD)No.35452 of 2025**

**11.12.2025**