BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.01.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.909 of 2026
and W.M.P.(MD)No.731 of 2026

R.Chandrasekar ... Petitioner

Vs

The Assistant Commissioner (Inspection) (ST) (IU),
O/o. the Joint Commissioner (ST) (IU),
Tirunelveli Intelligence Division,
Commercial Taxes Buildings,
Tirunelveli. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records on the file of the respondent in GSTIN.33AFTPC2530D1ZY /2024-25 dated 04.09.2025 for the assessment year 2024-25 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal, arbitrary, wholly without jurisdiction.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar,
Addl. Govt. Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 04.09.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent.

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

4. The learned counsel for the petitioner would submit that the respondent has passed the impugned order under Section 74 of the TNGST Act for the financial year 2024-2025. He further submits that since the said Section was omitted by a 2024 amendment, the respondent can issue the assessment order only by invoking Section 74A of the TNGST Act. Hence, on this ground, the impugned order is liable to be set aside.

5. The learned Additional Government Pleader appearing for the respondent fairly submitted that the respondent has issued the impugned order inadvertently under Section 74 of the TNGST Act instead of Section 74-A of the TNGST Act.

6. On a perusal of the records, it is seen that the respondent has passed the impugned order under Section 74 of TNGST Act instead of Section 74A of the TNGST Act. As rightly contended by the learned counsel appearing for the petitioner, already Section 74 of the TNGST Act was omitted by a 2024 amendment, the impugned order is liable to be set aside.

7. Accordingly, the impugned order dated 04.09.2025 passed by the respondent is set aside. The petitioner is directed to treat the impugned order as show cause notice and file their reply/objection along with the required documents, if any, to the said show case notice, within a period of six weeks from the date of receipt of a copy of this order. On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

8. With the above direction, this Writ Petition is disposed of No costs. Consequently, the connected miscellaneous petition is also closed.

19.01.2026

Index: Yes/No
NCC:Yes/No
vsm

To

The Assistant Commissioner (Inspection) (ST) (IU),
O/o. the Joint Commissioner (ST) (IU),
Tirunelveli Intelligence Division,
Commercial Taxes Buildings,
Tirunelveli.

KRISHNAN RAMASAMY, J.

vsm

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