BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.305 to 307 of 2026
& W.M.P.(MD)Nos.305, 309 & 311 of 2026

M/s.BALAGAN BEEDI COMPANY PRIVATE LIMITED,
Represented by its Managing Director G.S.R. Boomibalagan
GSTN 33AACCB1505E1ZI
1, G.S.Ram Thaiammal Maligai
Vellodai Land, Mylapuram
Mukkudal, Tirunelveli - 627601.

... Petitioner in all petitions

Vs.

The State Tax Officer 1 (Roving Squad)
O/o The Joint Commissioner (ST)(IW)
Commercial Taxes Buildings, Tirunelveli.

... Respondents in all petitions

Common 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 33AACCB1505E1ZI /2018-19 dated 29.09.2025 for the assessment year 2018-19 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal, contrary to Section 6(2)(b), arbitrary, wholly without jurisdiction contrary to Section 6(2)(b) of CGST Act 2017 to call for the records on the file of the respondent in GSTIN 33AACCB1505E1ZI /2019-20 dated 29.09.2025 for the assessment year 2019-20 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 and contrary to Section 6(2)(b) of CGST Act 2017

to call for the records on the file of the respondent in GSTIN 33AACCB1505E1ZI/2021-22 dated 29.09.2025 for the assessment year 2021-22 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 and contrary to Section 6(2)(b) of CGST Act 2017

For Petitioner
in all petitions : Mr.Sudalai Muthu N

For Respondent
in all petitions : Mr.R.Suresh Kumar, AGP

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment orders dated 29.09.2025 passed by the respondent.

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

3. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in these cases, the show cause notices were issued by the respondent on 03.05.2024 for which, respective replies were filed by the petitioner. Thereafter, though an opportunity of personal hearing was provided, the petitioner has failed to appear before the respondent. Under these circumstances, the impugned assessment order came to be passed by the respondent, wherein, the reply filed by the petitioner was rejected by the respondent. Hence, he requests this Court to set aside the impugned order and provide one more opportunity to the petitioner for filing a detailed reply and present their case before the respondent.

5. On the other hand, the learned Additional Government Pleader appearing for the respondents would submit that in these cases, after the

filing of replies, the opportunity of personal hearing was provided to the petitioner vide several notices. However, the petitioner has failed to appear before the respondent.

6. Further, he would submit that the reply filed by the petitioner was insufficient and hence, the same was rejected by the respondent while passing the impugned order. Hence, he would contend that though the sufficient opportunities were provided by the respondent, the petitioner had failed to avail the same. Under these circumstances, the respondent has rightly passed the assessment order and thus, the said order requires no interference of this Court. He would also suggest the petitioner to file an appeal against the assessment order. Hence, he prays for dismissal of this petition.

7. In reply, the learned counsel for the petitioner would submit that now, the petitioner is willing to file an appeal against the said impugned assessment order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal.

8. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents and also perused the materials available on record.

9. In the cases on hand, the show cause notices dated 03.05.2024 was issued by the respondent, for which, the respective replies were filed by the petitioner. After the filing of replies, the opportunities of personal hearing were provided to the petitioner vide several notices and hence, the question of violation of principles of natural justice would not arise.

10. Upon perusal, it appears that the reply filed by the petitioner is neither proper not effective and hence, the same was rejected by the respondent while passing the impugned assessment order. Therefore, it is clear that though the respondent had provided sufficient opportunities, due to the inaction on the part of the petitioner, they had given up their rights for personal hearing and filing of reply in these cases. In such case, this Court is of the considered view that the impugned assessment orders passed by the respondent need no interference of this Court.

11. Normally, an Assessee will have two opportunities to present their case. One is before the Assessing Officer and another is before the Appellate Authority. The Appellate Authority will also have similar power of the Assessing Officer to adjudicate the petitioner's case. In such case, as rightly suggested by the learned Additional Government Pleader, now, the recourse available to the petitioner is to file an appeal against the impugned assessment order.

12. Further, since the time limit is very well available for filing the appeal, the learned counsel for the petitioner also seeks leave of this Court to file an appeal against the impugned assessment orders dated 29.09.2025 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

13. In view of the above, though these petitions have been filed challenging the impugned orders dated 29.09.2025, considering the

submissions made by the petitioner, this Court is inclined to dismiss the present petitions by granting liberty to the petitioner to file an appeal against the impugned assessment orders.

14. Accordingly, these writ petitions are dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

15. While dismissing these petitions, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of two weeks from the date of receipt of copy of this order. In such case, the concerned Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner.

08.01.2026

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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KRISHNAN RAMASAMY.J.,

nsa

To

The State Tax Officer 1 (Roving Squad)
O/o The Joint Commissioner (ST)(IW)
Commercial Taxes Buildings, Tirunelveli.

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