BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3730 of 2026
& W.M.P.(MD)No.3032 of 2026

Tvl. Sri Muneeswara Agency
Represented by its Proprietor P.Periyasamy
GSTIN 33DGJPP2107R1Z0 1826T
Vinoth Complex, Periya Karupannan Road
Sivakasi, Virudhunagar 626189.

... Petitioner

Vs.

The Assistant Commissioner (ST)
Sattur -2 Assessment Circle
Commercial Taxes Buildings
Sattur.

... Respondents

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 33DGJPP2107R1Z0/2021-22 dated 24.09.2025 for the assessment year 2021-22 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, non speaking, illegal , arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner : Mr.Sudalai Muthu N
For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned assessment order dated 24.09.2025.

2. When this matter was taken up for hearing, the learned counsel for the petitioner would submit that 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. Hence, he requests this Court to pass appropriate orders.

3. In reply, the learned Additional Government Pleader appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal.

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

5. In the case on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file an appeal against the impugned assessment order dated 24.09.2025 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.

6. In view of the above, though this petition has been filed challenging the impugned order dated 24.09.2025, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

7. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition is also closed.

8. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of 30 days from the date of receipt of copy of this order. In such case, the Appellate Authority shall consider the said appeal filed by the petitioner, if it is otherwise in order, on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

11.02.2026

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The Assistant Commissioner (ST)
Sattur -2 Assessment Circle
Commercial Taxes Buildings
Sattur.

KRISHNAN RAMASAMY.J.,

nsa

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