BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 16.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.4286 to 4291 of 2026
and
W.M.P.(MD)Nos.3551, 3555, 3557, 3584, 3586, 3587, 3562, 3564, 3565, 3561, 3563, 3568, 3570, 3571, 3573, 3556, 3559 & 3560 of 2026

Tvl.Kajah Enterprises (P) ltd.,
represented by its Director,
Mr.Abdul Gafoor,
No.48, South Mount Road,
Tirunelveli Town,
Tirunelveli District. ... Petitioner in all Writ Petitions

Vs.

The Assistant Commissioner (Inspection) (ST-IU),
Office of the Joint Commissioner (ST-IU),
Tirunelveli. ... Respondent in all Writ Petitions

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue Writs of Certiorarified

Mandamus, calling for the records pursuant to the impugned orders of the respondent dated 22.12.2025 in proceedings vide Reference Nos.ZD3312253446878, ZD3312253448010, ZD3312253448965, ZD3312253448965, ZD331225345051Y & ZD3312253451550 and quash the same and consequently direct the respondent to consider the petitioner's rectification application under Section 161 of TNGST Act afresh in the light of Rule 37 of TNGST Act and on the ground of jurisdiction of the Adjudicating Authority in respect of other states, after affording the petitioner a reasonable opportunity of hearing.

For Petitioner : Ms.A.Lakshmi
for M/s.Polax Legal Solutions

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader
[In all Writ Petitions]

COMMON ORDER

This writ petition has been filed challenging the impugned order dated 22.12.2025 passed by the respondent.

2.Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.The learned counsel for the petitioner would submit that the petitioner company is carrying on business activities not only in Tamil Nadu but also in Kerala and Karnataka. For the purpose of carrying on business in Kerala and Karnataka, they have registered with the respective States separately and separate GST numbers have been assigned. The present subject matter is only with regard to business activities in Tamil Nadu. However, show cause notices have been issued and proposals have been made for various assessment years not only for the transaction that has happened in Tamil Nadu but also trades relating to Kerala and Karnataka. This aspect was brought to the knowledge of the assessing officer in the reply submitted by the petitioner as well as in the rectification applications. Though the same was recorded, but no findings were given in the assessment orders. It is totally unfortunate that when a vital submission is made regarding the crux of the matter, the assessing officer is supposed to have considered the said aspect and passed an order discussing the particular fact. Nowhere in the impugned orders, the said aspect has been dealt with. Under these circumstances, the present Writ Petitions have been filed.

4.On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that in the reply submitted by the petitioner, nothing has been stated about the transactions happened in other States.

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

6.In the case on hand, admittedly, the petitioner company is carrying on business in Tamil Nadu, Kerala and Karnataka. When the petitioner company is carrying on business activities separately in different States, naturally the transactions pertaining to Kerala and Karnataka would be disclosed in the registrations made in the respective States. Such being the case, at no stretch of imagination, those transactions could have been disclosed in the returns of Tamil Nadu. Hence, with total non-application of mind, the impugned assessment orders have been passed, which are liable to be set aside.

7.Thus, the impugned assessment orders pertaining to assessment years 2017-2023 dated 22.12.2025 are set aside and remanded to the respondent for fresh consideration. The petitioner is directed to file their reply within a period of two [2] weeks from the date of receipt of a copy of this order. Upon receipt of the reply, the respondent is directed to afford an opportunity of personal hearing to the petitioner and thereafter pass appropriate orders in accordance with law.

8.With the above directions, these Writ Petitions are disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

16.02.2026

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

To
The Assistant Commissioner (Inspection) (ST-IU),
Office of the Joint Commissioner (ST-IU),
Tirunelveli.

KRISHNAN RAMASAMY, J.

MR

W.P.(MD)Nos.4286 to 4291 of 2026

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