BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.5821 of 2026
and
W.M.P.(MD) No.4853 of 2026

Tvl. Althaf Golden Net Industries,
Represented by its Proprietor
S.Althafrizwan,
GSTIN 33AIRPA3112C1Z1,
4/141, Gurugulam Road,
Nagercoil, Kanniyakumari - 629 004. ... Petitioner

Vs.

The State Tax Officer,
Nagercoil - 2 Assessment Circle,
Commercial Taxes Buildings,
Nagercoil. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN: 33AIRPA3112C1Z1 /2021-22 dated 27.10.2025 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.N.Sudalai Muthu

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

ORDER

This Writ Petition is filed challenging the impugned order dated 27.10.2025.

2. Upon hearing the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and perusing the material records of the case, it could be seen that the petitioner has availed Input Tax Credit in respect of the motor vehicle purchased by the petitioner. Claiming that the motor vehicle is an ineligible item and that the Input Tax Credit should not have been claimed, the assessment order has been passed.

3. The contention of the learned counsel for the petitioner is that the petitioner himself voluntarily realised the same even before the assessment order and has reversed the same by way of making payment within a short time and that only because the petitioner did not appear

before the authorities and properly explain the same, the impugned assessment has been passed.

4. Upon considering the said arguments, when this Court queried the learned Additional Government Pleader appearing for the respondent, the fact that the amount was reversed could not be denied. In view of the specific facts and circumstances, I am of the view that one opportunity can be granted to the petitioner herein.

5. Therefore, this Writ Petition is allowed on the following terms:

i. The impugned order dated 27.10.2025 shall stand set aside and the matter is remanded back to the file of the respondent for fresh consideration.

ii. It will be open for the petitioner to appear before the respondent and place on record all the materials and participate in the assessment proceedings and cooperate for the expeditious completion of the assessment.

iii. No costs. Consequently, the connected Miscellaneous Petition is closed.

03.03.2026

JEN
Neutral Citation : No

To

The State Tax Officer,
Nagercoil - 2 Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.5821 of 2026

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