BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 04.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.5940 of 2026
and
W.M.P(MD)No.4960 of 2026

Tvl.Muralikrishna Infracon Bangalore Private Limited
Rep by its Director Murali Krishna
S/o.Janarthanaraju
1/370-5, Kannalagu Illam, Ramasamy Nagar,
Siva Nagar, Reserve Line Post,
Madurai-625 014. ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The State of Tax Officer
Chokkikulam Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020 ...Respondents

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records pertaining to impugned order of the 2nd respondent in Ref.No.ZD331223283655D/2017-18 dated 30.12.2023 and quash the same.

For Petitioner :Mr.B.Rooban
For Respondents :Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 30.12.2023. The impugned order is an assessment made under Section 73 of the TNGST Act.

2.Upon finding that there is a mismatch between the input credit availed by the petitioner and the details uploaded in the portal, the impugned order of assessment was passed.

3.The contention of the petitioner is that the transaction is genuine, but however the seller has failed and omitted to upload the relevant invoice. For the default on the part of the seller, the liability cannot be mulcted on the petitioner. Moreover, at the relevant point of time, there was a problem faced by the petitioner in working on the portal properly, if an opportunity is given to the petitioner, he will cooperate with the respondent authority.

4.Considering the nature of transaction pleaded, the circumstances under which the petitioner submits that he did not properly participate in the enquiry and the transaction being in the first year of TNGST regime, I am inclined to accept the case of the learned counsel for the petitioner and grant him one opportunity.

5.The learned Additional Government Pleader appearing for the respondents would submit that in similar matters 25% of the tax liability is directed to be deposited. In this case, the learned counsel for the petitioner submits that already 15% in case of TNGST and 16% in case of CGST has been realized from the petitioner.

6.In view the said fact, the petitioner can deposit another 10% of the tax liability upon which, an opportunity can be granted to him.

7.In view thereof, this writ petition is disposed of on the following terms:

(i)The impugned order dated 30.12.2023 is set aside on the condition that the petitioner deposits 10% of the disputed tax determined by the impugned order.

(ii)The matter is remanded back to the file of the second respondent. The petitioner shall cooperate for further enquiry and produce such documents for his claim and raised all contentions, and the assessment proceedings shall be completed afresh in accordance with law as expeditiously as possible. No costs. Consequently, connected miscellaneous petition is closed.

04.03.2026

NCC:Yes/No
Ns
To
1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The State of Tax Officer
Chokkikulam Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020

D.BHARATHA CHAKRAVARTHY, J.

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