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W.P(MD)No.6505 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 11.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.6505 of 2026
and
W.M.P(MD)Nos.5410 and 5411 of 2026**

R.Gomathisankar

... Petitioner

Vs.

The Assistant Commissioner(ST)
Tuticorin-III Circle
C.T.Buildings, No.282,
North Beach Road, Tuticorin-628 001.

...Respondents

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records connected with order passed by the respondent vide impugned order in DRC 07 Ref No.ZD3307253614682 dated 31.07.2025 and quash the same as being contrary to law.

For Petitioner
For Respondent

:Mr.R.Balachandar
:Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 31.07.2025. The order is passed under Section 74 of the TNGST Act.



2. On perusing the impugned order predominantly the liability was fixed on account of the fact that the petitioner paid the entire tax due only through 100% input tax credit and not paying the 1% cash credit which is mandated as per the Rule.

3. Upon hearing the learned counsel and perusing the affidavit filed in support of the writ petition, the reasons for not participating in the inquiry is also mentioned and the same is also taken into account. The contention of the learned counsel is that no grounds to invoke section 74 of the Act, is made out.

4. Be that as it may, when the petitioner did not file the reply and also did not participate in the personal hearing, I am of the view that considering the overall facts and circumstances of the case an opportunity can be granted to the petitioner. Though usually this Court imposes a condition of 25% deposit for remitting the matter back, in this case it is submitted by the learned counsel for the petitioner that the entire tax liability has already been realized. The same is recorded.

5. On the said submission, an opportunity is granted to the petitioner. This writ petition is ordered on the following terms:



(i)The impugned order dated 31.07.2025 shall stand set aside and the matter stands remitted back to the respondent for fresh consideration.

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(ii)The petitioner shall appear before the respondent without fail and file reply and produce such document in support of the petitioner's claim and it is for the respondent to consider the matter afresh in accordance with law and pass orders thereon. Needless to mention that since the impugned order is set aside and the matter is remitted back, freezing of the petitioner's bank account shall stand raised. No costs. Consequently, connected M.Ps are closed.

11.03.2026

NCC:Yes/No

Ns

To

The Assistant Commissioner(ST)
Tuticorin-III Circle
C.T.Buildings, No.282,
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D.BHARATHA CHAKRAVARTHY, J.

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