BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 06.03.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.6165 of 2026
and
W.M.P(MD)No.5175 of 2026

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Represented by its Prtner R.Venkatraman
GSTIN 33AAAFK3140R1zB
Ground Floor, 34, Kamarajapuram East,
Segunthapuran(PO)
Karur-639 002. ... Petitioner

Vs.

The State Tax Officer,
Karur-3Assessment Circle,
Commercial Taxes Buildings,
Karur. ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorarified Mandamus, to call for the records on the file of the respondent in GSTIN: 33AAAFK3140R1ZB /2019-20 (Reference No.ZD3308242555936) for the assessment year 2019-20 dated 28.08.2024 passed by the respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, undue enrichment without jurisdiction in view of ammended/inserted Section 16(5) of the TNGST Act 2017 as amended by Finance(No.2) Act 2024 further direct the respondent to pass an assessment order afresh after affording opportunity of being heard.

For Petitioner :Mr.N.Sudalaimuthu
For R1 & R2 :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition challenges the order dated 28.08.2024.

2.Upon perusal of the impugned order, it can be seen that it is an order of assessment passed under Section 73 of the TNGST Act, 2017. A perusal thereof, the reasons mentioned is that when the petitioner has claimed input tax credit, the Form with reference to the credit thereto was not filed in time. Therefore, since the Form GSTR 3B was filed belatedly, the claim is disallowed.

3.The learned counsel for the petitioner would bring to the notice of this Court that later on, by virtue of section 16(5) of the Act, an exemption is given with reference to the filing of GSTR Form 3B stating that if the forms are filed on or before 30.11.2020, the delay need not be taken into account by the authorities and the same shall be considered in time.

4.The learned Additional Government Pleader is not in a position to dispute the said legal position.

5.In view of the same, the Writ Petition is disposed of on the following terms:

(i)The impugned order dated 28.08.2024 shall stand set aside, on condition that the petitioner deposits a sum of Rs.30,000/-. Thereafter the matter stands remitted back to the file of the respondent authority.

(ii)The petitioner shall appear before the respondent authority and place on record such reply and also such documentary evidence in support of his claim and thereafter, the same shall be considered in accordance with law and fresh orders be passed.

(iii)Once a sum of Rs.30,000/- is deposited, the freezing of the petitioner's bank account shall stand raised. No costs. Consequently, connected miscellaneous petition is closed.

06.03.2026

NCC:Yes/No
Ns

To
The State Tax Officer,
Karur-3Assessment Circle,
Commercial Taxes Buildings,
Karur.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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