BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 05.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.6079 of 2026
and
W.M.P(MD)No.5104 of 2026

Tvl.Keegosys it Private Limited,
Represented by its Director T.Govindarajan
GSTIN 33AAHCK2236J1ZN
Plot No.18, Sri Balan Nagar,
Olaiyur, K.Sathanur Post,
Tiruchirappalli-620021 ... Petitioner

Vs.

The State Tax Officer,
Lalgudi Assessment Circle,
Commercial Taxes Buildings,
Lalgudi. ...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN:33AAHCK2236J1ZN / 2021-22 dated 11.11.2025 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 assessment dated 11.11.2025 made under Section 73 of the TNGST Act 2017.

2.Upon perusal of the assessment, the assessing authority had concluded that without any basis whatsoever the petitioner has claimed input tax credit.

3.It is the contention of the petitioner that they had wrongly claimed. As a matter of fact there was a mistake in data entry, however, when the claim was made in July and in November 2021, upon realizing the mistake they themselves had reverted the same in the month of March 2022. The same had happened even before the issuance of showcase notice. Further, the petitioner, for the reasons mentioned in the affidavit, could not avail the opportunity during the impugned proceedings and it is his contention that no proper opportunity has been given to him.

4.The learned Additional Government Pleader would oppose the petition by submitting that when the showcase notice is uploaded in the internet, it is for the petitioner to participate and produce the proof in respect of the same.

5.Considering the overall facts and circumstances that the petitioner had made a positive averment before this Court that they themselves voluntarily reversed the ITC in the month of March, 2022, I am of the view that this is a fit case where one opportunity can be granted to the petitioner to produce such proof and make such contentions before the assessing authority.

6.In view thereof, this writ petition is ordered on the following terms:

(i)The impugned assessment order dated 11.11.2025 shall stand set aside and the matter stands remitted back to the file of the respondent for reconsideration.

(ii)The petitioner shall appear before the respondent without fail and file such documents and make such contentions. Upon receiving such contention, the assessing authority to consider the same on merits and pass fresh orders in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

05.03.2026

NCC:Yes/No
Ns

D.BHARATHA CHAKRAVARTHY, J.

Ns

To

The State Tax Officer,
Lalgudi Assessment Circle,
Commercial Taxes Buildings,
Lalgudi.

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