BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**12.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 6834 of 2026
and
W.M.P.(MD) No.5661 of 2026

Tvl.Yamini Corp,
rep. by its Proprietrix Yamini Narmadha. ... Petitioner

Vs

The Deputy State Tax Officer -1,
Nagercoil (Rural) Assessment Circle,
Commercial Taxes Buildings,
Nagercoil. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN 33ADYPY0592N1ZG / 2021-22 dated 05.12.2025 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 05.12.2025. By the said order passed under Section 73 of the TNGST Act, 2017, for the tax period 2021-22, it is noted there are certain defects, including excess claim of ITC, etc.

2. The learned counsel for the petitioner submits that as the entire exercise was conducted only by uploading the show cause notice and the order in the portal, the petitioner could not make use of the opportunity.

3. The learned Additional Government Pleader would submit that as per the Act and the rules framed thereunder, uploading of the show cause notice as well as the order amounts to service and therefore, without availing the opportunity, belatedly, the present writ petition is being filed.

4. I have considered the rival submissions made on either side and perused the assessment order, the grounds on which the defects are noted

and the tax liability on the other heads imposed. I have also considered the reason that is mentioned in the affidavit filed in support of the writ petition for not participating in the assessment proceedings.

5. On an overall consideration of the facts and circumstances of the case, I am of the view that one opportunity can be granted to the petitioner, however, on condition to deposit 25% of the disputed tax amount.

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

(a) Within four (4) weeks from the date of receipt of the web copy of the order, without waiting for the certified copy of the order, the petitioner shall deposit 25% of the disputed tax amount;

(b) Upon such deposit, the impugned order, dated 05.12.2025 shall stand set aside and the matter is remanded back to the file of the respondent for fresh disposal;

(c) It will be open for the petitioner to appear before the respondent and file a reply and also place on record such documents in support of its claim and to raise all grounds, both factual and legal, before the respondent;

(d) It is for the respondent to consider and pass orders afresh in accordance with law; and

(e) No costs. Consequently, connected miscellaneous petition is closed.

NCC : Yes/No **12.03.2026**
apd

To

The Deputy State Tax Officer -1,
Nagercoil (Rural) Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 6834 of 2026

12.03.2026