



W.P(MD)No. 6748 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED :12.03.2026

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 6748 of 2026
and
W.M.P.(MD) No.5578 of 2026

Tvl. Rekha,
GSTIN 33AHIPR2772H1Z6
No.3/2/1, Syed Mohamed Rawuthar Street,
Marsingpettai Road,
Tiruchirapalli – 620 001.

... Petitioner

Vs

The Deputy State Tax Officer - 2,
Palakkarai Assessment Circle,
Commercial Taxes Buildings,
Trichy-20.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records on the file of the respondent in ref No. 33AHIPR2772H1Z6/2023-24 in Form GST ASMT-13 dated 16.05.2024 for the month of March 2024 passed by the respondent under section 62 of TNGST Act 2017 and to quash the same as Cryptic, no-speaking illegal arbitrary, wholly without jurisdiction.

For Petitioner : Mr.N. Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader



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ORDER

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The writ petition is filed, challenging the order dated 16.05.2024. The said order is a Best Judgement Assessment passed under Section 62 of the TNGST Act, 2017, since the petitioner failed and neglected to upload the monthly return within the time.

2. It is contended by the learned Counsel for the petitioner that subsequently, the petitioner had uploaded the monthly return in form GSTR 3B, which is within the condonable limit of the respondent.

3. When the matter came up for hearing, the learned Additional Government pleader was not in a position to deny that the petitioner had, in fact, filed the return, though beyond 60 days but within further 60 days of condonable limit.

4. In view thereof, this Writ Petition is allowed on the following terms:

(a) The impugned order, dated 16.05.2024 shall stand set aside;



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(b) It will be open for the Authorities to appropriately take into account the returns filed by the petitioner while completing the assessment for the particular year and pass final orders in accordance with law; and

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

NCC : Yes/No
apd

12.03.2026

To

The Deputy State Tax Officer - 2,
Palakkarai Assessment Circle,
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Trichy-20.



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D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

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