BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**17.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 7204 of 2026
and
W.M.P.(MD) Nos.5889 & 5890 of 2026

Tvl.Rock Fort Wires,
rep. by its Partner V.Lavanya. ... Petitioner

Vs

The Assistant Commissioner(ST),
Thiruverambur Assessment Circle,
Trichy – 620020. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records on the file of the respondent in GSTIN 33AAMFR8987P1ZZ/2021-22 Dated 18.12.2025 and the Form GST DRC-07 issued in Reference No. ZD331225292543F Date 18/12/2025 and uploaded in the portal as illegal and against the Principles of Natural Justice.

For Petitioner	:	Mr.S.Raja Jeyachandra Paul
For Respondent	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

The writ petition is filed challenging the impugned order dated 18.12.2025. The impugned order is an assessment passed under Section 73 of the TNGST Act, 2017, on the basis of certain discrepancies noted thereunder, including excess claim of ITC, claim of ineligible ITC, late fee, etc.

2. It can be seen that in the preamble portion, the impugned order mentions the tax payer's reply as 'nil'. Even in the body of the order, no reply has been considered by the Assessing Authority. It is the assertion of the petitioner that the petitioner has filed a reply on 06.12.2025 and the same is available in the portal.

3. In view thereof, I am of the view that when the petitioner has filed a reply and the same is not taken into account, the matter requires reconsideration.

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

(a) The impugned order dated 18.12.2025 shall stand set aside and the matter is remitted back to the file of the respondent for fresh consideration of the matter;

(b) The reply that is said to be filed on 06.12.2025 shall be taken into account;

(c) Within one (1) week from the date of receipt of the web copy of the order, the petitioner shall also file any additional reply and such documents in support of its claim and the same shall also be taken into account;

(d) An opportunity of hearing shall be afforded to the petitioner;

(e) Thereafter, the order afresh shall be passed by the respondent; and

(f) No costs. Consequently, connected miscellaneous petitions are closed.

NCC : Yes/No **17.03.2026**
apd

D.BHARATHA CHAKRAVARTHY.,J.

apd

To
The Assistant Commissioner(ST),
Thiruverambur Assessment Circle,
Trichy – 620020.

ORDER MADE IN

W.P(MD)No. 7204 of 2026

17.03.2026