BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**17.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 7408 of 2026
and
W.M.P.(MD) Nos.6079 & 6081 of 2026

Annai Tiles,
rep. by its Proprietor A.Antony Samy. ... Petitioner

Vs

The State Tax Officer,
Pudukkottai - 2 Assessment Circle,
Pudukkottai. ... 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 of the respondent in GSTIN 33AIZPA7481N1ZI/2020-21 dated 27.02.2025 and quash the same as illegal, arbitrary and against the principles of natural justice

For Petitioner	:	Mr. A.Chandra Sekaran
For Respondent	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

The writ petition is filed challenging the impugned order dated 27.02.2025. Upon perusing the impugned order, it can be seen that it is an order of assessment passed under Section 73 of the TNGST Act. The show cause notice was issued to the petitioner on the ground of finding a defect in differential tax liability on domestic inward supply as per GSTR 2A and GSTR 3B.

2. It can be seen that the petitioner has filed a detailed reply and also submitted certain documents in support of his claim. However, it can be seen that the impugned order merely states that the petitioner was requested to produce the following documents, but thereafter it only holds that the explanation is not satisfactory. Therefore, in the absence of giving an opportunity to the petitioner to produce the document intended by the Assessing Authority, such a finding borders on non-application of mind.

3. Similarly, with reference to the other defects, the finding is only

in one sentence that it is 'Due to non-payment of interest due, the defect is confirmed'. The reply given by the petitioner in detail is not considered.

4. On an overall consideration of the facts and circumstances of the case, I am of the view that the matter can be remanded back to the file of the respondent, however, on condition to deposit 25% of the disputed tax amount.

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

(a) The petitioner shall deposit 25% of the disputed tax amount within a period of three (3) weeks from the date of receipt of the web copy of the order, without waiting for the certified copy of the order;

(b) Upon such payment, the impugned order dated 27.02.2025 shall stand set aside and the matter stands remanded back to the file of the respondent Authority.

(c) If any documents are further required, the same shall be specified and demanded from the petitioner. The petitioner shall also produce any further documents in support of his claim.

(d) Thereafter, the respondent Authority shall consider the reply and also documents and pass reasoned orders in accordance with law; and

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

NCC : Yes/No **17.03.2026**
apd (1/2)

To
The State Tax Officer,
Pudukkottai - 2 Assessment Circle,
Pudukkottai.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 7408 of 2026

17.03.2026
(1/2)