BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**17.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 7380 of 2026
and
W.M.P.(MD) No.6049 of 2026

M/s.Velangkanni Madha Traders,
rep. by its Proprietor K.Selvaraja. ... Petitioner

Vs

The State Tax Officer,
Commercial Tax Building,
Tiruchendhur. ... 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 in the impugned order in GSTIN-33EZNPS1133J1Z5 / 2019-20 dated 30.08.2024 issued by the Respondent and to quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner	:	Mr. S. Karunakar
For Respondent	:	Mr.R.Suresh Kumar Additional Government Pleader

O R D E R

The writ petition is filed challenging the impugned order dated 30.08.2024. The impugned order is an assessment order passed under Section 73 of the TNGST Act 2017.

2. Upon noticing that the returns and e-way bill generated by the petitioner reporting outward supplies in raw cotton and further scrutiny made in GSTR-2A, it was presumed that the cotton was purchased from an agriculturist. Therefore, instead of paying the tax under the reverse charge mechanism, the petitioner has paid the tax under the forward charge mechanism. The petitioner submitted a reply stating that the petitioner did not procure raw cotton from an agriculturist but from agricultural dealers, who are unregistered. Therefore, the transactional tax has also been collected and paid and therefore, the petitioner was correct in paying the tax under the forward charge mechanism.

3. Further, it can be seen that though the reply was filed, the petitioner did not file any supporting documents during the course of the enquiry and the impugned order of assessment came to be passed.

4. The learned Additional Government Pleader would submit that when the petitioner has not substantiated the claim, the Assessing Authority has duly taken into consideration the legal position and the assessment order has been passed.

5. Considering the difficulty pleaded in the affidavit filed in support of the writ petition and the nature of the transaction, I am of the view that an opportunity can be granted to the petitioner, however, on condition to deposit 25% of the disputed tax. Since in this case it is submitted by the learned counsel for the petitioner, even assuming that the procedure was wrong, the tax liability has already been paid, I am of the view that in this case, such a condition need not be imposed on the petitioner.

6. In view thereof, the Writ Petition is ordered on the following terms:

(a) The impugned order dated 30.08.2024 shall stand quashed and the matter shall stand remanded back to the file of the respondent Authority for fresh consideration;

(b) The petitioner shall appear before the Authority without fail and produce such documents in support of its claim within two (2) weeks from the date of receipt of the web copy of the order, without waiting for the certified copy of the order;

(c) Thereafter, the respondent Authority shall consider the issue afresh and pass orders in accordance with law; and

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

NCC : Yes/No **17.03.2026**
apd (1/3)

To
The State Tax Officer,
Commercial Tax Building,
Tiruchendhur.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 7380 of 2026

17.03.2026
(1/3)