



W.P(MD)No. 7219 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED :17.03.2026

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 7219 of 2026
and
W.M.P.(MD) No.5905 of 2026

Tvl.Zam Zam Fazilahamed Textiles and Garments
rep. by its Partner M.Shajahan.

... Petitioner

Vs

1.The Assitant Commissioner (ST),
KK Nagar Assessment Circle,
Commercial Tax Building,
Madurai.

2.The Assistant Commissioner (ST),
O/o.Madurai Rural (East),
Commercial Tax Building,
Madurai.

*(R2 is suo motu impleaded vide order dated 17.03.2026
in W.P.(MD) No.17.03.2026.)*

... Respondents

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 in the impugned Order in GSTIN 33AACFZ3253A1ZN/ 2020-21 dated 26.02.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.



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For Petitioner : Mr. S.Karunakar

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

ORDER

The writ petition is filed challenging the order dated 26.02.2025. The order is passed under Section 73 of the TNGST Act, 2017, noting that upon comparing Form GSTR 2A to that of GSTR 9, there is underdeclaration of ineligible ITC under Section 17(5) of GST; ITC claimed from cancelled dealers, return defaulters and tax nonpayers and claiming interest and penalty thereto, the show cause notice was issued. The petitioner submitted a detailed reply, however, the reply has been rejected on the ground that the petitioner has not filed supporting documents in respect thereof and the impugned order has been passed.

2. The learned counsel for the petitioner submits that it can be seen from the grounds thereof mentioned in the website that is produced by the petitioner that opportunity of personal hearing was not extended to the petitioner and the petitioner was waiting for the opportunity of personal hearing to produce documents at the opportunity given to the



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petitioner and the petitioner would have produced supporting documents also.

3. The learned Additional Government Pleader submits that nothing preventing the petitioner from enclosing all the supporting documents at the time of filing of the reply itself. However, he would submit that from the impugned order, it can be seen that no notice for personal hearing was given.

4. It is admitted that pursuant to the impugned order, about 89% of the tax liability has already been realized. Under the said circumstances, I am of the view that the matter can be remanded back to the file of the second respondent for fresh consideration and the petitioner can be given one opportunity to produce the documents in support of his reply.

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



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- (a) The impugned order dated 26.02.2025 shall stand set aside and the matter is remanded back to the file of the second respondent for fresh consideration;
- (b) Within twelve (12) weeks from the date of receipt of web copy of this order, without waiting for the certified copy, the petitioner shall produce all such supporting documents and file an additional reply, if any, before the second respondent and also participate in the proceedings and cooperate with the proceedings for assessment once again;
- (c) It will be open for the second respondent to pass orders afresh in accordance with law;
- (d) Needless to mention that if the bank account of the petitioner has been attached pursuant to the impugned order, since the impugned order is set aside, the same shall stand raised; and
- (e) No costs. Consequently, connected miscellaneous petition is closed.

NCC : Yes/No
apd

17.03.2026
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D.BHARATHA CHAKRAVARTHY.,J.

apd

To

1.The Assitant Commissioner (ST),
KK Nagar Assessment Circle,
Commercial Tax Building,
Madurai.

2.The Assistant Commissioner (ST),
O/o.Madurai Rural (East),
Commercial Tax Building,
Madurai.

ORDER MADE IN

W.P(MD)No. 7219 of 2026

17.03.2026

(2/2)