BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**17.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 7421 of 2026
and
W.M.P.(MD) No.6097 of 2026

Tvl. Raja Steel Corporation,
rep. by its Proprietor G.Jeyaraman. ... Petitioner

Vs

The Assistant Commissioner (ST),
Kamarajar Salai Circle,
Commercial Taxes Buildings,
Madurai – 625020. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN 33ABVPJ8856B1ZC /2018-19dated 25.12.2025 for the assessment year 2018-19 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, nonapplication of mind, illegal, arbitrary, wholiy without jurisdiction and direct the respondent to proceed afresh, if at all required, only under Section 73 of the TNGST Act, 2017 after affording due opportunity of personal hearing to the petitioner.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

The writ petition is filed challenging the impugned order dated 25.12.2025. The same is an order of assessment passed under Section 74 of the TNGST Act 2017. Upon noting a discrepancy that the petitioner has generated multiple e-way bills in respect of the same invoices, the show cause notice has been issued and thereafter, the impugned order is passed.

2. The learned counsel appearing on behalf of the petitioner would submit that even though the time for filing of the appeal is still there, the petitioner is constrained to approach this Court because neither in the show cause notice nor in the findings, the particulars of the e-way bills, which were said to be duplicated or generated multiple times by the petitioner were not furnished. A particular e-way bill if generated in duplicate need not be with an intent to evade tax or suppress transaction. On the other hand, it can happen because of multiple transporters and

other circumstances also. Therefore, unless those of the e-way bills are specifically put across to the petitioner by way of the show cause notice, the petitioner is not in a position to explain under what circumstances the discrepancy arose. If the petitioner explains it properly, then it may not even amount to a ground under Section 74 of the TNGST Act.

3. *Per contra,* the Additional Government Pleader would submit that in the show cause notice, it is categorically stated that several e-way bills were generated repeatedly for the same invoices. It is for the petitioner to look into, with reference to each of the invoices submitted by him and explain the multiple e-way bills generated. As a matter of fact, in the impugned order, the Authority has considered the reply and after going through the facts, found that the reply is not sustainable and therefore, the impugned order of assessment is passed.

4. I have considered the rival submissions made on either side and perused the material records of the case.

5. It is true that if this Court has to consider the matter on merits,

the party has to be necessarily relegated to the appeal. The question is argued only on the ground of opportunity. It must be seen that the show cause notice issued to the petitioner states only one sentence as 'Section involved 122 - reason: multiple e-way bills generated for same invoices'. Except to state the same, no further particulars as to the number of invoices or the number of multiple e-way bills involved are stated in the show cause notice. Even in the impugned order, though they have arrived at the quantum and though there is a reason that the reasons given by the petitioner are not acceptable, item-wise details are not contained in the findings.

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

(a) The impugned order dated 25.12.2025 shall stand set aside and the matter stands remitted back to the respondent for fresh consideration;

(b) The respondent will be entitled to issue a fresh show cause notice detailing as to the number of invoices and e-way bills, either by mentioning them specifically or by annexing a statement of such duplicate e-way bills;

(c) An opportunity shall be given to the petitioner. As and when such a show cause notice is issued, the petitioner shall submit its reply and such documents without fail before the respondent;

(d) The respondent shall consider the matter afresh and pass orders in accordance with law; and

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

NCC : Yes/No **17.03.2026**
apd

To
The Assistant Commissioner (ST),
Kamarajar Salai Circle,
Commercial Taxes Buildings,
Madurai – 625020.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 7421 of 2026

17.03.2026