BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.03.2026

CORAM

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

Writ Petition(MD)No.7839 of 2026
and
W.M.P(MD).No.6419 of 2026

Tvl.ASPT Global Service Private Limited,
rep., by its Proprietor Balakrishnan
No.160/16B/2, Kurunji Nagar, 2nd Street,
Polepet West, Thoothukudi,
Tamil Nadu 628 002. ..Petitioner

Vs

The State Tax Officer,
O/o The Assistant Commissioner (ST),
Tuticorin -I Assessment Circle,
Tuticorin. ..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 impugned assessment order on the file of the respondent vide GSTIN: 33AATCA2633B1Z1/2021-22 and in summary order reference number ZD3312253477100 dated 22.12.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-2022.

For Petitioner : Mr.Raja Karthikeyan

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

ORDER

By consent, this writ petition is taken up for final disposal at the admission stage itself.

2.This writ petition is filed challenging the impugned order dated 22.12.2025. By the said order, certain defects under 5 heads were noticed and a show cause notice was issued. It is seen that the petitioner submitted a reply and with reference to the statement given by the petitioner, the same was not certified by the Chartered Accountant. It is also seen that without affording the opportunity of personal hearing, the impugned order came to be passed.

3.It can be seen that the principal reason, on which, the impugned order is passed, is that with reference to the statement that is given in support of the reply by the petitioner, is not duly certified by the Chartered Accountant. In this context, the non-affording of an opportunity of personal hearing assumes significance. In view thereof, I am of the view that one more opportunity can be granted to the petitioner. Accordingly, this writ petition is ordered on the following terms:

(i)The impugned order dated 22.12.2025 shall stand set aside and the matter stands remanded back to the file of the respondent.

(ii)The petitioner, within two weeks from the date of receipt of the web copy of the order, shall file such additional reply and also shall produce the duly certified statement, which was relied upon him earlier. Thereafter, it is for the respondent to consider the matter afresh and pass orders in accordance with law.

No costs. Consequently, connected Miscellaneous Petition is closed.

24.03.2026

NCC : Yes/No
Index : Yes/No
Internet:Yes
Rmk

To

The State Tax Officer,
O/o The Assistant Commissioner (ST),
Tuticorin -I Assessment Circle,
Tuticorin.

D.BHARATHA CHAKRAVARTHY, J.

Rmk

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