BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.03.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.7707 of 2026
and
W.M.P.(MD) No.6284 of 2026

M/s.GARUDA TRANS,
Represented by its Proprietor
I.Ganesan,
1st Floor, No.163,
Desia Vinayagar Kovil Street,
K.Pudur, Madurai - 625 007. ... Petitioner

Vs.

The State Tax Officer,
Chokikulam Assessment Circle,
Madurai. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for records pertaining to the impugned order passed by the respondent *vide* his order in GSTIN - 33AMSPG6921G1ZZ/2021-22 dated 26.12.2025 and quash the same as it is in gross violation of principles of natural justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as the provisions of the GST Act.

For Petitioner : Mr.B.Naveenkumar

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

O R D E R

This Writ Petition is filed challenging the impugned order dated 26.12.2025 passed by the respondent.

2. The impugned order has been passed under Section 73 of the TNGST Act, 2017, on the ground that certain disallowed exemptions were claimed on the turnover and that tax, as well as interest and penalty, was levied.

3. In this case, it can be seen that when the show cause notice was issued, the petitioner appeared before the authority and submitted their reply. However, in support of their claim relating to the exemption, they failed to submit the supporting documents, on which ground the impugned order of assessment has been passed.

4. When the matter came up for hearing, the learned counsel for the petitioner, by pointing out the circumstances in which the petitioner could not produce the supporting documents on account of being afflicted with

throat cancer, would submit that if an opportunity is granted, the petitioner would produce all the supporting documents. He would also submit that the entire tax liability has been realised from the service recipient.

5. The learned Additional Government Pleader would submit that the petitioner is entitled to file an appeal against the impugned assessment order and that no ground exists to entertain this Writ Petition against the impugned assessment order.

6. I have considered the rival submissions made on either side and perused the materials on record.

7. Upon perusing the impugned order, it can be seen that since the petitioner failed to produce documentary evidence in support of the claim of exemption, the same has been disallowed. The reasons mentioned by the petitioner that he is suffering from throat cancer are taken into consideration. Since the entire tax amount, according to the petitioner, has been realized, I am of the view that one more opportunity can be granted to the petitioner.

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

i. The impugned order dated 26.12.2025 shall stand set aside and the matter is remanded back to the file of the respondent for fresh consideration.
ii. The petitioner shall appear before the respondent without fail and file such additional reply and documents within a period of two weeks from the date of receipt of a copy of this order.
iii. Thereafter, it will be open to the respondent to consider the matter afresh and pass orders thereon.
iv. It is made clear that the order of remitting the matter back is only based on the assertion made by the learned counsel for the petitioner that the entire tax amount has been realized.
v. No costs. Consequently, the connected Miscellaneous Petition is closed.

23.03.2026

JEN
Neutral Citation : Yes / No

To

The State Tax Officer,
Chokikulam Assessment Circle,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.7707 of 2026

23.03.2026