BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23-03-2026

CORAM

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.7787 of 2026
and
W.M.P(MD).No.6372 of 2026

Tvl.L.S.Textiles and Exports Private Limited,
Represented by its Authorized Signatory S. Vijay Keerthi,
GSTIN 33AABCL8434D1ZT,
S.FNo. 141/13, South Punnam Village,
Pugalur Taluk,
Palamapuram,
Karur – 639136. ... Petitioner

Vs.

1. The State Tax Officer (FAC),
Karur-3 Assessment Circle,
Commercial Taxes Buildings,
2nd Floor, RDO Campus,
North Pradhakshnam Road,
Karur 639001.

2. The Deputy Commissioner (ST),
Commercial Taxes Buildings,
RDO Campus,
North Pradhakshnam Road,
Karur 639001. ... 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 1st respondent in GSTIN - 33AABCL8434D1ZT/2019-20 dated 21/08/2024 for the assessment year 2019-20 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the 1st respondent to pass assessment order afresh after affording opportunity of being heard and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner	:	Mr.N.Sudalai Muthu
For R1 and R2	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 21.08.2024. The impugned order is an assessment order passed under Section 74 of the TNGST Act, 2017, made ex-parte, as the petitioner did not avail the opportunities.

2. The learned counsel appearing for the petitioner would submit that the entire disputed tax amount has been realized.

3. Considering the nature of discrepancies and the submissions in respect thereto, I am of the view that an opportunity can be granted.

4. In view thereof, the writ petition is ordered on the following terms:-

(i) The impugned order dated 21.08.2024 is set aside and the matter is remanded back to the file of the respondents for reconsideration.

(ii) The petitioner shall appear before the respondent authority without fail and produce such documents in support of his claim for exemption and thereupon the same shall be considered in accordance with law.

(iii) It is made clear that the petitioner shall cooperate for the expeditious determination of the assessment proceedings. The authority shall act upon the web copy of this order without waiting for the certified copy of the order.

(iv) It is also made clear that since the matter is remanded back for fresh disposal, freezing of the petitioner's bank account shall stand raised.

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

23.03.2026
(2/2)

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

D.BHARATHA CHAKRAVARTHY, J.

rgm

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