BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 25.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8011 of 2026
and
W.M.P(MD)No.6556 of 2026

Tvl.Saravana Kumar ... Petitioner

Vs.

The Deputy State Tax Officer-1 (FAC),
Madurai Rural West Assessment Circle,
Madurai. ...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 files of the respondent in ARN AD33032201042V/2019-20 dated 26.08.2024 and quash the same as illegal, arbitrary, undue enrichment, without jurisdiction and in view of Amended/inserted Section 16(5) of the TNGST Act 2017 as amended by Finance (No.2) Act 2024 further direct the respondent to pass an assessment order afresh after affording opportunity of being heard and issue the refund of eligible of collected from the petitioner and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner :Mr.S.Karunakar

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

ORDER

The writ petition is filed challenging the assessment order passed by the respondent dated 26.08.2024 for the assessment year 2019 - 2020.

2. Heard Mr.S.Karunakar, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader, who takes notice on behalf of the respondent.

3. Firstly, it can be observed that there is duplication of orders with respect to the same assessment year. Secondly, the learned counsel for the petitioner would submit that the delay in filing the returns has since been addressed by the amendment made to Section 16(5), and since the period in question is before 30.11.2021, the authorities erred in making the assessment as per the impugned orders.

4. The learned Additional Government Pleader for the respondent would submit that the petitioner ought to have filed an appeal at the relevant point of time and it is a belated challenge.

5. Considering the grounds raised in the writ petition, particularly the matter being addressed under Section 16(5) of the Act, and in light of the submissions regarding the delay in taking immediate steps, I am of the view that the petitioner is entitled to one further opportunity.

6. In view thereof, the writ petition is allowed on the following terms:-

i. The Impugned Order dated 26.08.2024 is set aside and the matter is remitted back to the file of the respondent for fresh consideration;

ii. Within a period of one week from the date of receipt of a web copy of the order, the petitioner is directed to submit his additional reply / documents if any, before the respondent and it is for the respondent to consider the same afresh and pass appropriate orders in accordance with law.

iii. No costs. Consequently, connected miscellaneous petition is closed.

25.03.2026

NCC:Yes/No
rgm

To

The Deputy State Tax Officer-1 (FAC),
Madurai Rural West Assessment Circle,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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