BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 25.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8057 of 2026
and
W.M.P(MD)No.6603 of 2026

Tvl. Sri Rangan Builder Private Limited,
Represented by its Managing Director V.Kailasam
GSTIN 33AANCS6617B1ZH
No. 9/1
Ranga Towers
Royal Road
Cantonment
Trichy-01 ... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Palakarai Assessment Circle,
Commercial Taxes Buildings,
Trichy 01. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS calling for the records pertaining to the impugned order passed by the respondent in GSTIN 33AANCS6617B1ZH / 2021-22 dated 04.11.2025 for the assessment year 2021-22 under section 73 of TNGST Act 2017, and quash the same as being without jurisdiction, clear double taxation contrary to Section 6(2)(b) of the TNGST Act, 2017, and further direct the Respondent to pass order afresh with a specific direction to verify the records and books of accounts, and not to reopen issues already settled by the Intelligence Wing or pass such further or other orders, as the Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

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 04.11.2025. The impugned order is an assessment order passed under Section 73 of the TNGST Act, 2017 for the assessment year 2021-2022.

2. Heard Mr.N.Sudalai Muthu, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondent.

3. Upon hearing the learned counsel for the petitioner and perusing the material records of the case, the grievance of the petitioner is that with regard to the same discrepancy, an inspection had been carried out previously and a Show Cause Notice was issued to the petitioner.

4. The petitioner submitted a detailed reply along with supporting documents and after being convinced by the explanation provided the proceedings were dropped by express order. Subsequently, an inspection was conducted and a notice of intimation in Form GSTR-1A was issued. The petitioner responded to the notice and thereafter, the proceedings were dropped. However, once again the very same issue is now been taken up and the impugned order has been passed.

5. Per contra, the learned Additional Government Pleader for the respondent would submit that firstly, the petitioner did not submit all the documents that were provided in the earlier proceedings. Secondly, the authority is of the view that the documents submitted during the previous instance were not properly verified and the conclusion reached at that time does not appear to be correct.

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

7. Firstly, when a Show Cause Notice was issued due to the presence of any doubt, the petitioner had the opportunity to submit the documents that were provided earlier. Therefore, the petitioner should be given a further opportunity to submit all the relevant documents. In any event, it is for the petitioner to argue before the respondent authority that the matter once closed should not be reopened. The authority shall apply its mind as to whether there can be an order under section 73 straight away without reconsidering the earlier dropping of proceedings also. In any event, since the matter is being remanded back, this Court is not expressing any opinion on the merits of the issue.

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

i. The impugned order dated 04.11.2025 is set aside and the matter is remanded back to the file of the respondent.

ii. Within two weeks from the date of receipt of a web copy of the order, the petitioner is directed to produce all documents, including the additional reply along with the annexes submitted during the earlier proceedings before the respondent. Any additional reply, taking such legal stance, shall also be filed .

iii. It is for the respondent to consider all the issues both factual and legal and consider the matter afresh and pass appropriate orders in accordance with law.

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.

25.03.2026

NCC:Yes/No
rgm

D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The Assistant Commissioner (ST)(FAC),
Palakarai Assessment Circle,
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