BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 26.03.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8164 of 2026
and
W.M.P(MD)No.6671 of 2026

Tvl.TEXZONE INDIA
Represented by its Authorised Signatory
K.Kavi Bharathi
GSTIN 33ATVPK9385L1ZN
No.14A, Bharathi Nagar,
M.G.Road, Senguthapuram Post,
Karur-639 002 ... Petitioner

Vs.

The State Tax Officer(FAC)
Karur-3 Assessment Circle,
Commercial Taxes Buildings,
Karur. ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, to call for the records on the file of the respondent in GSTIN 33ATVPK9385L1ZN in Form GST ASMT-13 dated 20.02.2025 for the month of December 2024 passed by the respondent under Section 62 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and clear contravention of Section 46.

For Petitioner :Mr.N.Sudalai Muthu
For Respondent :Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 20.02.2025 passed by the respondent under Section 62 of the TNGST Act, 2017.

2.The learned counsel submits that the best assessment order was passed in respect of the particular month, because the petitioner failed to file the returns. Even though the proviso to section 62 of TNGST Act 2017 states that even if the assessee fails to file the returns within 60 days, he can file it within another 60 days. Even the original 60 days as well as the extended period are all held to be directory, inasmuch as the assessment itself is provisional in nature and ultimately in the annual assessment, all these things can be reconciled.

3.The learned counsel would rely upon the judgments of this Court in ***Tvl.T.Vijayakumar V. The Deputy State Tax Officer, Nagercoil,(W.P(MD) No.26727 of 2025), The Comfort Shoe Components, rep., by its Proprietor V Assistant Commissioner, Ambur, Vellore(2024(1) TMI 281, M/s.Om Ganapathi Cranes and Earth Movers, Rep., by its Proprietor V The***

Deputy State Officer-II cum The Deputy Commercial Tax Officer, Tindivanam(W.P.No.35200 of 2025).

4.Per Contra, the learned Additional Government Pleader would submit that the proviso categorically contains an outer condonable limit and therefore, it cannot be held to be directory. The department has already filed an appeal against the above said judgment before the Division Bench along with prayer to condonation of delay and the same is pending at the condonation of delay stage. He would submit that this Court need not accept the said interpretation.

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

6.It can be seen that consistently this Court has been taking a view that the period is only directory and once the return is filed even belatedly, the assessment order should no longer survive. In view of the consistent view taken, I do not see compelling reasons to differ from the binding precedents that are cited before this Court and accordingly, this writ petition shall also stands allowed in view of the law laid down in the aforementioned judgments. Accordingly, the impugned order stands quashed and the matter shall be considered appropriately by the respondent while making further assessment for the year. No costs. Consequently, connected miscellaneous petition is closed.

26.03.2026

NCC:Yes/No
Ns

To
The State Tax Officer(FAC)
Karur-3 Assessment Circle,
Commercial Taxes Buildings,
Karur.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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