BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 27.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8333 of 2026
and
W.M.P(MD)No.6810 of 2026

Tvl.Byjumon Bricks Industrial,
Represented by its Proprietor T.Dennis
GSTIN 33ABQPD6510M3ZJ
2-49D
Street-1
Kodukulam
Kanniyakumari 629165. ... Petitioner

Vs.

The State Tax Officer (ST),
Kuzhithurai Assessment Circle,
Commercial Taxes Buildings,
Kuzhithurai. ...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 respondent in GSTIN 33ABQPD6510M3ZJ /2021-22dated 20.12.2025 for the assessment year 2021-22 passed by the Respondent under section 73 of TNGST Act

2017 and to quash the same as cryptic, nonspeaking, illegal arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard 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

This writ petition is filed challenging the impugned order dated 20.12.2025. The impugned order is an assessment order passed under Section 73 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 more than one-third of the 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 allowed on the following terms:-

(i) The impugned order dated 20.12.2025 is set aside and the matter is remanded back to the file of the respondent 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.

27.03.2026

NCC:Yes/No
rgm

D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The State Tax Officer (ST),
Kuzhithurai Assessment Circle,
Commercial Taxes Buildings,
Kuzhithurai.

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