BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.8629 of 2026
and
W.M.P.(MD) No.6978 of 2026

Tvl.SUN BUILDERS,
Represented by its Proprietrix,
Asha Ravindran,
GSTIN 33AAXPA9776G2Z5
5/282, Anna Salai,
Kodaikanal. ... Petitioner

Vs.

The State Tax Officer,
Kodaikanal Assessment Circle,
Kodaikanal. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records in the impugned order in GSTIN : 33AAXPA9776G2Z5/2021-22 dated 25.11.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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

ORDER

This Writ Petition is filed challenging the impugned order dated 25.11.2025 passed by the respondent.

2. Upon hearing the learned counsel for the petitioner and perusing the material records of the case, it can be seen that the impugned order is an order of assessment passed under Section 73 of the TNGST Act.

3. The learned counsel for the petitioner submits that the defects mentioned in the impugned order are already covered in the earlier assessment order dated 13.11.2025, which pertains to the very same assessment years and that feeling aggrieved, the petitioner has already filed an appeal and the matter is pending before the appellate authority.

4. The learned Additional Government Pleader appearing for the respondent would submit that since the impugned order has been passed *ex parte*, the matter can be remanded back to the original authority and the original authority will also consider the question as to whether the discrepancies were also the subject matter of the earlier order.

5. In view thereof, this Writ Petition is allowed on the following terms:

i. The impugned order dated 25.11.2025 shall stand set aside and the matter is remitted back to the file of the respondent.
ii. It is open to the petitioner to file a specific reply contending that the discrepancies noted in the impugned order were also considered and dealt with in the earlier assessment order dated 13.11.2025 and the same shall be specifically considered and addressed by the respondent.
iii. Thereafter, the respondent shall pass further orders in accordance with law, as the case may be, either dropping the proceedings or continuing the same.
iv. No costs. Consequently, the connected Miscellaneous Petition is closed.

30.03.2026

JEN
Neutral Citation : No

To

The State Tax Officer,
Kodaikanal Assessment Circle,
Kodaikanal.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.8629 of 2026

30.03.2026