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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 07.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9455 of 2026
and
W.M.P(MD)No.7553 of 2026

Tvl.Kumaran Ready Made,
Represented by its Proprietor K. Palani Kumar,
GSTIN 33CWHPP4467R1ZN,
4-1/159, Vadipatti Bus Stand and Opposite,
Main Road,
Vadipaitti,
Madurai – 625218. ... Petitioner

Vs.

The State Tax Officer (ST),
Madurai Rural (West) Assessment Circle,
Commercial Taxes Buildings,
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 file of the respondent in GSTIN 33CWHPP4467R1ZN /2017-18 dated 22.01.2025 for the assessment year 2017-18 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, nonapplication of mind, illegal , arbitrary, wholly without jurisdiction and direct the respondent to proceed afresh, if at all required, only under Section 73 of the TNGST

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Act, after affording due opportunity of personal hearing to the Petitioner 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 22.01.2025. 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 the entire disputed tax amount has been realized.

3. Considering the nature of discrepancies and the related submissions, I am of the view that an opportunity can be provided to the petitioner and no further conditions are imposed.

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

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(i) The impugned order dated 22.01.2025 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 without fail and file such reply and produce such documentary evidence in support of his claim and the respondent authority shall pass orders fresh in accordance with law, as expeditiously as possible.

(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.

07.04.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

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D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The State Tax Officer (ST),
Madurai Rural (West) Assessment Circle,
Commercial Taxes Buildings,
Madurai.

W.P(MD)No.9455 of 2026
and
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