BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.04.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.9322 of 2026
and
W.M.P.(MD) No.7471 of 2026

Tvl.B.M.S. Construction,
Represented by its Proprietor
B.Murugan,
GSTIN 33AOOPM6614G1ZV,
Shop No.1, 162B, TWAD Nagar,
Marudhangulam, Madurai. ... Petitioner

Vs.

1.The Assistant Commissioner (ST)(FAC),
Chokkikulam Assessment Circle,
Madurai.

2.The State Tax Officer,
Chokikulam Assessment Circle,
Commercial Tax Building,
Madurai. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the first respondent in GSTIN 33AOOPM6614G1ZV/2019-20 dated 31.08.2024 followed by consequential Rectification Rejection order passed by the second respondent in form GSTIN 33AOOPM6614G1ZV/2019-20 dated 20.02.2025 and quash the same as illegal, arbitrary, undue enrichment, without jurisdiction and in view of Amended/inserted Section 16(5) of the TNGST Act 2017 as amended by Finance (No.2) Act 2024 and further direct the respondent to pass an assessment order afresh after affording opportunity of being heard and issue the refund of eligible amount of collected from the petitioner.

For Petitioner : Mr.S.Karunakar

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

ORDER

This Writ Petition is filed challenging the impugned order dated 31.08.2024, which is an order of assessment passed under Section 73 of the TNFSF Act, 2017 and the order dated 20.02.2025 passed on the rectification application filed by the petitioner.

2. Upon hearing the learned counsel for the petitioner and perusing the material records of the case, it is seen that on account of the delay in filing the annual returns, discrepancies were noted and the orders have been passed, besides other defects. With reference to the same, in respect of the relevant period, the learned counsel for the petitioner would submit

that the issue is squarely covered by the amendment to Section 16 of the TNGST Act, 2017 by the inclusion of Section 16(5) of the Act.

3. The learned Additional Government Pleader appearing for the respondents would submit that it may be true that some portion would be covered by Section 16(5) of the TNGST Act, 2017, but there are other defects also.

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

5.Considering the fact that a substantial portion is stated to be covered by Section 16(5) of the TNGST Act, 2017, this Court is of the view that the entire exercise has to be redone by the first respondent.

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

i. The impugned orders dated 31.08.2024 and 20.02.2025 shall stand set aside and the matter stands remanded back to the file of the first respondent for fresh consideration.
ii. It will be open for the petitioner to appear before the first

respondent within a period of two weeks from the date of receipt of a web copy of this order and file a reply along with documents in support of its claim.

iii. It is for the first respondent to consider all the issues covered by the assessment order afresh and pass orders in accordance with law.

iv. No costs. Consequently, the connected Miscellaneous Petition is closed.

06.04.2026

JEN
Neutral Citation : No

To

1.The Assistant Commissioner (ST)(FAC),
Chokkikulam Assessment Circle,
Madurai.

2.The State Tax Officer,
Chokikulam Assessment Circle,
Commercial Tax Building,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.9322 of 2026

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