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.9323 of 2026**
and
**W.M.P.(MD) No.7476 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.

The Assistant Commissioner (ST)(FAC),
Chokkikulam Assessment Circle,
Madurai. ... 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 relating to the impugned Order in GSTIN 33AOOPM6614G1ZV/2020-21 dated 15.02.2025 followed by consequential Rectification Rejection order passed under Section 161 of the GST Act in GSTIN 33AOOPM6614G1ZV/2020-21 dated 07.10.2025 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 15.02.2025, which is an order of assessment passed under Section 73 of the TNGST Act, 2017 and the order dated 07.10.2025, which is an order rejecting the rectification petition filed by the petitioner/assessee under Section 161 of the TNGST Act, 2017.

2. Upon hearing the learned counsel for the petitioner and perusing the impugned orders, it is seen that when the petitioner received rent in respect of the mobile phone tower installed, the exemption claimed was rejected on the ground that it is commercial in nature. It is the claim of the petitioner that the petitioner has already deposited the tax amount, but the same was not taken into account. The second discrepancy noted is with reference to the claim of input tax credit from a cancelled dealer. The learned counsel for the petitioner would submit that the petitioner possesses all the relevant documents with reference to the transactions and is therefore entitled to input tax credit.

3. The learned Additional Government Pleader appearing for the respondent would point out the portion of the assessment order which clearly states that in support of the claim of the petitioner, the petitioner did not produce the documents before the Assessing Authority.

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

5. Considering the aspects that the petitioner is claiming to have deposited the tax with reference to the rental income relating to the mobile tower and is said to have been in possession of the documents with reference to the input tax credit, this Court is of the view that in this case, the petitioner deserves one more opportunity.

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

i. The impugned orders dated 15.02.2025 and 07.10.2025 shall stand set aside and the matter stands remanded back to the file of the respondent for fresh consideration.

ii. Within a period of two weeks from the date of receipt of a web copy of this order, the petitioner shall appear before the respondent and submit an additional reply and produce all the documents in support of its claim.

iii. It is for the respondent to consider the same afresh and pass orders in accordance with law.

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

06.04.2026

JEN
Neutral Citation : Yes / No

To

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

**D.BHARATHA CHAKRAVARTHY, J.**

JEN

W.P.(MD) No.9323 of 2026

06.04.2026

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