BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.9134 of 2026
and
W.M.P.(MD)No.7318 of 2026

Tvl. Jaya Roadways,
Rep. by its Proprietor M.Jaya Kumar, S/o.Mahalingam,
187C-1, Madurai Road,
Aruppukottai,
Virudhunagar District - 626101. ... Petitioner

-vs-

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005.

2.The Assistant Commissioner (ST),
Aruppukottai Assessment Circle,
Commercial Taxes Building,
Opposite to CSI Church,
Madurai Road, Aruppukottai - 626 101. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to impugned order of the second respondent in Ref.No.ZD331125154933H/ 2021-22 dated 11.11.2025 and quash the same and to consequently direct the second respondent to redo the assessment afresh after providing adequate opportunity.

For Petitioner : Mr.B.Rooban

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

ORDER

The present Writ Petition has been filed challenging the impugned order of assessment passed by the second respondent dated 11.11.2025 under Section 73 of the TNGST Act.

2. The contention of the petitioner is that a notice for personal hearing was served, directing the petitioner to appear on 03.11.2025. However, the petitioner uploaded his reply to the show cause notice on the web portal on 10.11.2025. Without taking the same into consideration, the impugned order of assessment came to be passed on 11.11.2025.

3. When the matter came up for admission, the learned Additional Government Pleader submitted that, despite being directed to appear and participate in the enquiry on 03.11.2025 and to file a reply, the petitioner failed to do so. Thereafter, upon considering the materials available on record, the impugned order was passed on 11.11.2025. He would further submit that, upon verification of records, it was found that the petitioner is engaged in the business of passenger transportation services and has failed to produce proper tax invoices or tickets as required under Rule 54(4) of the CGST/TNGST Rules, 2017. The petitioner had produced only profit and loss account statements without furnishing supporting documents such as passenger tickets, trip sheets, booking registers, passenger manifests, route-wise collection statements, vehicle movement records, or bank-wise reconciliation of fare receipts. Such failure to maintain and produce proper books of accounts and tax documents renders the petitioner's claim liable for rejection.

4. In reply, the learned counsel for the petitioner submitted that the petitioner was operating two regular stage carriage buses, two mini buses, and eleven goods vehicles transporting agricultural goods, which are exempt from tax. He would further submit that the petitioner is in possession of most of the documents now required by the assessing authority and, if an opportunity is granted, the same would be produced.

5. I have considered the rival submissions and perused the materials available on record.

6. Though it is true that the petitioner did not file any reply or produce documents as on 03.11.2025, it is seen that the petitioner uploaded a reply on 10.11.2025, one day prior to the passing of the impugned assessment order. Thus, while the petitioner did not properly avail the opportunity initially, he was sufficiently vigilant in submitting a reply prior to the passing of the order.

7. Considering the overall facts and circumstances of the case, this Court is of the view that an opportunity ought to be granted to the petitioner, especially in light of the plea that a portion of the turnover relates to exempted transportation of agricultural goods and another portion relates to stage carriage operations. It appears that the entire liability has been fastened on the petitioner primarily on account of non-production of supporting documents.

8. Accordingly, the Writ Petition is disposed of on the following terms:

(i) The impugned order of assessment dated 11.11.2025 is set aside and the matter is remanded to the file of the second respondent for fresh consideration.

(ii) Within a period of two weeks from the date of receipt of a web copy of this order, without waiting for a certified copy, the petitioner shall appear before the second respondent and file an additional reply along with all documents necessary in support of the petitioner's claim. Thereafter, a personal hearing shall be afforded to the petitioner, and any further documents, if required, may also be called for.

(iii) The second respondent shall consider the matter afresh, in accordance with law, and pass appropriate orders.

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

02.04.2026

NCC : No
smn2
To:-

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes, Ezhilagam,
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2.The Assistant Commissioner (ST),
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D.BHARATHA CHAKRAVARTHY, J.

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