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.9316 of 2026
and
W.M.P.(MD) No.7460 of 2026

Tvl.MLS Construction,
Represented by its Proprietrix M.Selvi,
GSTIN 33DCUPS6603E2ZB,
1/560, Natham Main Road,
Sendurai Natham, Dindigul. ... Petitioner

Vs.

The State Tax Officer - 1,
Vedasandur Assessment Circle,
Commercial Tax Building,
Dindigul. ... 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 : 33DCUPS6603E2ZB/2022-23 dated 01.12.2023 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 01.12.2023, which is an order of assessment passed under Section 73 of the TNGST Act, 2017.

2. Upon hearing the learned counsel for the petitioner, it can be seen that the impugned order points out discrepancies between GSTR-7 and GSTR-3B. The discrepancies arose on account of the act of the Block Development Officer, who had reported as if the petitioner rendered services under the said officer. However, even prior to the passing of the impugned assessment order, it was clarified that the same was an error committed on the part of the said Block Development Officer and a communication dated 16.08.2023 was sent in this regard.

3. The said communication was not taken into account while passing the impugned order. Therefore, the learned counsel for the petitioner would submit that the entire exercise has to be redone by the respondent after considering the said communication issued by the Block Development Officer.

4. When the matter came up for admission, the learned Additional Government Pleader appearing for the respondent is not in a position to dispute the said factual aspect.

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

i. The impugned order dated 01.12.2023 is set aside and the matter is remanded to the file of the respondent for fresh consideration.
ii. It will be open for the petitioner to appear before the respondent and file a reply along with such additional documents in support of its claim.
iii. The petitioner can also rely upon the communication of the Block Development Officer referred to *supra*.
iv. It is for the respondent to consider the issue afresh and pass orders in accordance with law.
v. Since the impugned order is set aside and the matter is remanded to the respondent for fresh consideration, the freezing of the bank account, if any, shall stand lifted.
vi. No costs. Consequently, the connected Miscellaneous Petition is closed.

06.04.2026

JEN
Neutral Citation : No

To

The State Tax Officer - 1,
Vedasandur Assessment Circle,
Commercial Tax Building,
Dindigul.

D.BHARATHA CHAKRAVARTHY, J.

JEN

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