BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9826 of 2026
and
W.M.P(MD)No.7748 of 2026

M/s.S.Prabu
Works Contractor
GSTIN 33FQFPP4453N2ZB
2/78, Middle Street, Melendai,
Virudunagar. ... Petitioner

Vs.

The Deputy State Tax Officer-2/
The Commercial Tax Officer,
Commercial Tax Building,
Aruppuottai. ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for the records in the impugned order in GSTIN 33FQFPP4453N2ZB/2023-24 dated 04.12.2024 followed by order of rejection of rectification of application in Ref No.ZD330725065240N dated 06.07.2025 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.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 04.12.2024 which is an order of assessment passed under Section 73 of the TNGST Act, 2017 and an order dated 08.07.2025 rejecting the rectification application filed by the petitioner.

2.Upon hearing the learned counsel for the petitioner, it can be seen that computing tax liability for the month of October 2023 to the tune of Rs.1,30,190/-, the impugned order has been passed. In respect of the very same liability earlier when the petitioner failed to file the monthly return, thereafter Form-ASMT-13 was issued. The petitioner has paid the said tax and has also filed the returns though belatedly. But, it is seen that the petitioner had not brought to the notice of the respondent authority when the show cause notice was issued prior to the passing of the impugned order and as such the impugned order came to be passed ex-parte.

3.The learned Additional Government Pleader would submit that it is the duty of the assessee to plead and prove that the tax amount which is covered in the assessment order has already been paid.

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

5.By considering the nature of submissions made with reference to the merits of the liability imposed by the impugned order, I am of the view that one more opportunity can be granted to the petitioner. In view of the fact that it is pleaded that the very same amount has already been paid, no additional condition is imposed, this writ petition is allowed on the following terms:

(i)The impugned orders dated 04.12.2024 and 08.07.2025 shall stand set aside and the matter is remitted back to the file of the respondent for fresh consideration.

(ii)Within two weeks from the date of receipt of the web copy of the order, the petitioner shall appear before the respondent and file such reply and produce such document in support of their claim, which shall be considered afresh by the respondent in the manner known to law and orders be passed.

(iii)No costs. Consequently, connected miscellaneous petition is closed.

08.04.2026

NCC:Yes/No

D.BHARATHA CHAKRAVARTHY, J.

Ns

To

The Deputy State Tax Officer-2/
The Commercial Tax Officer,
Commercial Tax Building,
Aruppuottai.

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