BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 07.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9576 of 2026
and
W.M.P(MD)No.7632 of 2026

Tvl. Mallihai Pharma
Represented by its proprietor Jahangeer
43 Sannathi Street
Aranmanai
Ramanathapuram District - 623 501. ... Petitioner

Vs.

Deputy State Tax Officer 2,
Ramanathapuram Assessment Circle,
Commercial Tax Office Building,
Ramanathapuram District - 623 501. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF CERTIORARIFIED MANDAMUS calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in GSTIN 33AHKPJ6499F1Z0/2021-22, dated 17.11.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing the petitioner an opportunity of Personal Hearing as per the provisions of the GST Act and to pass such further or other orders as this Honourable High Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner	:Mr.A.Satheesh Murugan
For Respondent	:Mr.R.Suresh Kumar Additional Government Pleade

ORDER

This writ petition is filed challenging the impugned order dated 17.11.2025. The impugned order is an assessment order passed under Section 73 of the TNGST Act, 2017, made ex-parte, as the petitioner did not avail the opportunities.

2. The learned counsel appearing for the petitioner would submit that 34% of the disputed tax amount has been realized.

3. Considering the nature of discrepancies and the related submissions, I am of the view an opportunity can be granted to the petitioner and no further conditions are imposed.

4. In view thereof, the writ petition is allowed on the following terms:-

i. The impugned order dated 17.11.2025 is set aside and the matter is remanded back to the file of the respondent for reconsideration.

ii. The petitioner shall appear before the respondent without fail and file such reply and produce such documentary evidence in support of his claim and the respondent authority shall pass orders fresh in accordance with law, as expeditiously as possible.

iii. It is made clear that the petitioner shall cooperate for the expeditious determination of the assessment proceedings. The authority shall act upon the web copy of this order without waiting for the certified copy of the order.

iv. It is also made clear that since the matter is remanded back for fresh disposal, freezing of the petitioner's bank account shall stand raised.

v. No costs. Consequently, connected miscellaneous petition is closed.

07.04.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

<u>D.BHARATHA CHAKRAVARTHY, J.</u>

<u>rgm</u>

To

Deputy State Tax Officer 2,
Ramanathapuram Assessment Circle,
Commercial Tax Office Building,
Ramanathapuram District - 623 501.

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