BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9664 of 2026
and
W.M.P(MD)No.7686 of 2026

R.Nixon Alwin
GSTIN 33ABJPN6632M1ZB
86, NA, New Street,
Asaripallam Post,
Kanniyakumari ... Petitioner

Vs.

The State Tax Officer,
Nagercoil 2 Assessment Circle,
Commercial Tax Building,
Nagercoil ...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:33ABJPN6632M1ZB / 2021-22 dated 17.11.2025 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 17.11.2025 which is an order of assessment passed under Section 73 of the TNGST Act, 2017.

2.Upon hearing the learned counsel on either side, it can be seen that the petitioner is catering its services to the Government agencies and local bodies. The petitioner did not avail the opportunity to file a proper reply when the showcase notice was issued. Therefore, calculating the entire transactions at 18%, the impugned order of assessment came to be passed. The petitioner had also filed a rectification and the same is pending.

3.Considering the overall facts and circumstances of the case that it is the duty of the petitioner to bring it to the notice of the assessing authority with reference to the services rendered, to the nature of agency whether government or local body, the applicable rate and the period etc, I am of the view that an opportunity can be granted to the petitioner. The petitioner has not availed the opportunity, when the showcase notice has been issued.

4.In view thereof, this writ petition is ordered on the following terms:

(i)The impugned order dated 17.11.2025 shall stand set aside and the matter shall stand remanded back to their file of the respondent within two weeks from the date of receipt of the Web copy of the order.

(ii)The petitioner shall file such additional reply and produce such documents and raising all the questions both the facts and law and it is for the respondent to consider the matter afresh and pass orders accordingly.

08.04.2026

NCC:Yes/No
Ns
To
The State Tax Officer,
Nagercoil 2 Assessment Circle,
Commercial Tax Building,
Nagercoil

D.BHARATHA CHAKRAVARTHY, J.

Ns

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