BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.16223 of 2026
and
W.M.P.(MD)Nos.12099 and 12100 of 2026

M/s.Sunshine International Agri Tech,
Ward No. W2/151/1.Mariyaponnusami Mill Compound,
Periyakulam Road,
Annanji Vilakku,
Unjampatti-625203,
Theni District,
Represented by Its Proprietor
Paulsamy Tamilan ... Petitioner(s)

- Vs. -

1.The Deputy Commissioner (St)
Office of the Deputy Commissioner (St),
Theni C.T. District, Theni

2.The Appellate Deputy Commissioner (St) Gst (Appeal),
Office of the Deputy Commissioner (St) (Appeal),
Madurai and Tirunelveli,
Dr.Thangarajan Salai, Kk Nagar,
Madurai

3.The Assistant Commissioner (St)-I /
deputy Commercial Tax Officer/deputy State Tax Officer,
Office of the Assistant Commissioners (St) – I,
Theni- I Assessment Circle, Sidco Complex,
Theni.

4.The Joint Commissioner (State Tax), Intelligence,
Office of the Joint Commissioner (St) (Intelligence),

Dr.Thangarajan Salai, Kk Nagar,
Madurai.

5.The Commercial Tax Officer/State Tax Officer (Intelligence),
Inspection Cell -Iii, Madurai,
Office of the Joint Commissioner (St) (Intelligence),
Dr.Thangarajan Salai,
Kk Nagar, Madurai. ... Respondent(s)

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari calling for the record for the impugned order passed by the 5th Respondents rectification order in reference number ZD3311241871998 dated 22.11.2024 and the Impugned Order passed by 3rd Respondent in Reference number ZD3302252638592 dated on 25.02.2025 for the Tax period from April 2020- to March 2021 for the petitioners GSTIN 33ALKPT6992R1ZU and quash the same illegal and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner : Mr.M.Hidayathullah
For Respondents : Mr.S.Vashik Ali
Government Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned order, dated 22.11.2024, which is an order of assessment passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017.

2. The crux of the argument of the learned counsel for the petitioner is that even though the petitioner has filed a reply with reference to the discrepancies mentioned in the show cause notice, the same is not considered and the impugned order proceeds as if the petitioner did not submit any reply at all. The learned counsel would also submit that the petitioner has also raised grounds relating to the very jurisdiction, as this case arises out of a surprise inspection on the proceedings thereafter. The learned counsel for the petitioner also relies upon certain decisions of the Hon'ble Supreme Court of India in this regard.

3. Per contra, the learned Government Standing Counsel would submit that it is the duty of the assessee to have brought to the notice of the assessing officer and the assessee did not also make use of the opportunities of personal hearing that were granted by the authority.

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

5. A perusal of the impugned order shows that it proceeds as if the petitioner did not submit any reply at all, while the fact remains that the petitioner has filed a reply. In view thereof, the impugned order is liable to be

set aside, and an opportunity has to be given to the petitioner. It is also stated that the disputed amount of tax has already been recovered.

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

(i) The impugned order dated 22.11.2024 shall stand set aside;

(ii) Within four weeks from the date of receipt of a web copy of the order, the petitioner will be entitled to file such an additional reply and document in support thereof, and the petitioner will be entitled to raise all grounds, including the question of jurisdiction, before the assessing authority itself;

(iii) It is for second respondent to consider the issue afresh and pass orders thereon in accordance with law;

(iii) No costs. Consequently, the connected miscellaneous petitions are closed.

15.06.2026

NCC : No
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D.BHARATHA CHAKRAVARTHY, J.

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