W.P.(MD) No.14702 of 2026

D.BHARATHA CHAKRAVARTHY. J.,

The matter is listed today under the caption for "being mentioned".

2. It can be seen that, in the instant case, though the second respondent issued notice and passed the order, subsequently in the connected matters, the fourth respondent was directed to consider the issue.

3. In view thereof, the following clause (iii) shall be substituted for the original clause (iii) and the corrected order, dated 04.06.2026 shall be uploaded:

> (iii) Eventhough the notice is issued by the second respondent, the fourth respondent shall consider the issue afresh in accordance with law, since he is considering the other issues in respect of the petitioner, so that a composite view can be taken in the matter.

11.06.2026

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D.BHARATHA CHAKRAVARTHY. J.,

sji

W.P. (MD) No. 14702 of 2026

11.06.2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14702 of 2026
and
W.M.P.(MD)Nos.11045 and 11047 of 2026

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

Vs

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

2.The Assistant Commissioner (ST)- I/
Deputy Commercial Tax Officer / Deputy State Tax Officer,
Office of the Assistant Commissioner (ST) - I,
Theni I Assessment Circle, Sidco Complex,
Theni.

3.The Joint Commissioner (State Tax) Intelligence,
Office of the Joint Commissioner (ST) (Intelligence),
Dr.Thangarajan Salai, KK Nagar, Madurai.

4.The Commercial Tax Officer / State Tax Officer (Intelligence),
Inspection Cell-III, Madurai
Office of the Joint Commissioner (ST) (Intelligence),
Dr.Thangaraj Salai, KK Nagar, Madurai. ... Respondents

PRAYER :-

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the record for the impugned order passed by the 4th respondent vide order reference No.ZD3310241622670 on 22.10.2024 and another Impugned Notice ASMT-10 issued under section 61 of the GST Act for the very same for the Tax Period April-2022 to March-2023 by the 2nd respondent vide notice reference No:ZD330326025875C dated 04.03.2026, for the petitioner's GSTIN 33ALKPT6992R1ZU and quash the same illegal and direct the respondents to pass such further or other orders.

For Petitioner : Mr.M.Hidayathullah
For Respondents : Mr.R.Parthiban
Government Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned order, dated 22.10.2024, 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 eventhough 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 22.10.2024 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.

04.06.2026

NCC : No
sji

To

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

2.The Assistant Commissioner (ST)- I/
Deputy Commercial Tax Officer / Deputy State Tax Officer,
Office of the Assistant Commissioner (ST) - I,
Theni I Assessment Circle, Sidco Complex,
Theni.

3.The Joint Commissioner (State Tax) Intelligence,
Office of the Joint Commissioner (ST) (Intelligence),
Dr.Thangarajan Salai, KK Nagar, Madurai.

4.The Commercial Tax Officer / State Tax Officer (Intelligence),
Inspection Cell-III, Madurai
Office of the Joint Commissioner (ST) (Intelligence),
Dr.Thangaraj Salai, KK Nagar, Madurai.

D.BHARATHA CHAKRAVARTHY, J.

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