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.16225 of 2026
and
W.M.P.(MD)No.12104 of 2026

1.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
Paulsmy Tamilan ... Petitioner(s)

- Vs. -

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

2.The Assistant Commissioner (St)-I/
deputy Commercial Tax Officer/commercial Tax Officer,
Office of the Assistant Commissioners (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.Thangarajan Salai, Kk Nagar, Madurai.

5. The Branch Manager State Bank of India,
No.5,1,180,A/17,
Ayyampalayam Marudanadhi Road,
Madurai Road,
Batalagundu, Dindigul-624 202 ... 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 CERTIORARIFIED MANDAMUS calling for the record for the order passed by the 4th Respondent vide order reference number ZD3310241709061 on 23-10-2024, another assessment Notice ASMT -10 issued under section 61 of the GST Act for the very same for financial year 2023-2024 by the 2nd respondent vide Impugned notice reference number ZD330326028503Q dated 04-03-2026 and subsequent third party recovery proceeding under section 79(1)(c) of the Goods and Service Tax Act, 2017 in Form GST DRC-13 issued by the 2nd)Respondent dated 28-01-2026, notice issued for attachment and sale of Immovable Property in Form GST DRC-16 DIN/Document reference Number – Nil, dated 29.01.2026 issued by the 2nd respondent for the petitioner's GSTIN:33ALKPT6992RIZU and quash the same as illegal and consequently, direct the 2nd and 5th respondent by lifting the recovery proceedings against the petitioner, direct the respondents and to pass such further or other orders as this Court deem fit in the nature and circumstances of the case.

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 23.10.2024, 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 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 23.10.2024 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.

15.06.2026

NCC Ns : No

To

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Theni C.T. District, Theni

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