BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 01.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.13546 of 2026
and
W.M.P(MD)Nos.10081 and 10083 of 2026

Nana And Co.,
Represented by Proprietor
Mr.Kathirvel Nagasundaram
R.S.No.120/10, Plot No.4,
Near Yadava Womes College
Airlines Colony, Madurai-625 014 ... Petitioner

Vs.

The Deputy State Tax Officer(ST)
Chokkikulam Assessment Circle,
Dr.Thangaraj Salai,
Commercial Taxes Building,
4th Floor, Madurai-625 020. ...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records from the file of the respondent impugned order passed in GSTIN No. 33ABVPZ4709K1ZT/2024-25, dated 06.02.2026 and Reference No.ZD330226050792J in GSTIN/ID: 33ADAPN1645B1Z8 dated 06.02.2026 for the F.Y.2024-25 and quash the same as without jurisdiction, unsustainable in law and unwarranted and violative of principles of natural justice.

For Petitioner :M/s.A.Sri Prahathi
for Mr.K.S.Prakash
For Respondent :Mr.R.Parthiban
Government Advocate

ORDER

This writ petition is filed challenging the impugned order dated 06.02.2026. This is an order passed under Section 74 of the TNGST Act, 2017.

2.The contention of the petitioner is that when the petitioner received notices under Section 74-A of the Act, on 28.10.2025, within the time permitted under 74-A(8)(ii) of the Act, the petitioner has tendered the tax along with the interest payable within a permitted period of 60 days. In view thereof, the authority ought to have treated that the notice as concluded, however, they proceeded with and passed the impugned order.

3.The learned Additional Government Pleader would submit that it can be seen that by stating the petitioner has given a reply and the same was not considered by the authority and the matter can be remitted back to the authority for fresh consideration.

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

(i)The impugned order dated 06.02.2026 shall stand set aside and the matter shall stand remanded back to the file of the respondent.

(ii)It will be open for the petitioner to file such additional reply also categorically bringing to the notice of the authority as to the compliance of Section 74-A(8) of the Act and it is for the authority to consider the same objectively and pass orders in accordance with law.

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

01.06.2026

NCC:Yes/No
Ns

To
The Deputy State Tax Officer(ST)
Chokkikulam Assessment Circle,
Dr.Thangaraj Salai,
Commercial Taxes Building,
4th Floor, Madurai-625 020.

D.BHARATHA CHAKRAVARTHY, J.

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