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.14813 of 2026
and
W.M.P(MD)Nos.11146 and 11147 of 2026

Tvl.Amman Constructions,
Rep. by its Managing Partner A.Shivakumar
No.40, New Court Street,
Kulithalai, Karur,
Tamil Nadu-639 104 .. Petitioner

– Vs. -
–

State Tax Officer (FAC)
Kulithalai Assessment Circle,
91 SF No 45 Vaigainallur North Village Agragaram
Kulithalai 639 104 .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the respondent's order dated 27.11.2025 bearing reference No.ZD331125480108L for the year 2021-22 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned order dated 27.11.2025, which is an order of assessment passed under Section 73 of the TNGST Act, 2017.

2. The crux of the submissions made by the learned counsel for the petitioner is that when the show cause notice was issued to the petitioner, the petitioner had filed a detailed reply. As a matter of fact, when the petitioner had filed a similar reply and participated in the proceedings with reference to an identical proposal for the previous assessment year, the reply was accepted by the respondent and the proceedings were dropped. However, as far as this year alone, the respondent did not accept the petitioner's stand only on the ground that the petitioner did not file the supporting documents in support of its claim. The learned counsel would submit that the petitioner was not afforded an opportunity of personal hearing, and had such an opportunity been given, the petitioner would have produced all the documents, and even now, the petitioner is in possession of all the supporting documents.

3. Per contra, the learned Government Standing Counsel would submit that a perusal of the impugned order itself clearly states that an opportunity of personal hearing is given and it is for the assessee to have appeared and submitted a document and the onus is on the assessee to prove the claim made by him.

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

5. On a perusal of the impugned order, it can be seen that only because the petitioner did not produce the supporting documents, the claim of the petitioner is not considered. Therefore, I am of the view that an opportunity can be granted to the petitioner. Usually, this Court imposes an additional condition of depositing 25%, while granting an additional opportunity. However, considering the overall facts and circumstances of the case pleaded by the petitioner, with reference to the identical claim for the previous year, the authority was inclined to accept their submission; no additional condition is imposed. However, this Court is not expressing any

opinion on the merits; the petitioner will be entitled to raise all the grounds before the authority, and it is for the authority to consider the same on its own merits.

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

(i) The impugned order dated 27.11.2025 shall stand set aside and the matter shall stand remanded back to the file of the respondent;

(ii) Within a period of two weeks from the date of receipt of a web copy of the order, it will be open for the petitioner to appear before the respondent and file such additional reply along with all supporting documents and it is for the respondent to consider the same and pass orders afresh thereon;

(iii) Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised;

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

04.06.2026

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NCC: Yes/No

To

State Tax Officer (FAC)
Kulithalai Assessment Circle,
91 SF No 45 Vaigainallur North Village Agragaram
Kulithalai 639 104

D.BHARATHA CHAKRAVARTHY, J.

sji

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