BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 03.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14683 of 2026
and
W.M.P(MD)No.10986 of 2026

Tvl. Rvp Builders,
Represented by its Proprietor T. Ravi,
GSTIN – 33AAWFR1526L1ZS,
35, Ground Floor,
Durairaj Nagar,
Dindigul - 624 001. . ... Petitioner

Vs.

The State Tax Officer,
O/o. The Assistant Commissioner (ST),
Dindigul Rural Assessment Circle,
Commercial Taxes Buildings,
Sub-Collector Office Road,
Dindigul - 1. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS, to call for the records on the file of the respondent in Reference - ZD331225397874Y/2021-22 dated 26.12.2025 for the assessment year 2021-22 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner	:Mr.N.Sudalai Muthu
For Respondent	:Mr.R.Parthiban Government Advocate

ORDER

The writ petition is filed challenging the impugned order of assessment dated 26.12.2025 passed under Section 73 of the TNGST Act, 2017.

2. Upon receipt of the Show Cause Notice pointing out several discrepancies, the petitioner submitted a detailed reply along with supporting documents. Upon consideration thereof, several items forming part of the proposal were dropped, and only certain items came to be confirmed.

3. The ground on which the petitioner has directly approached this Court is that in respect of the items for which the proposal was confirmed, the assessing authority merely extracted the proposal and the reply and in a single line, stated that the reply was not accepted. According to the petitioner, despite several grounds having been raised in response to the proposal, not even a brief reason has been assigned as to why those contentions were rejected.

4. Per contra, learned Government Advocate appearing on behalf of the respondent would submit that the question of application of mind must be assessed upon a reading of the order as a whole. It can be seen that the order sets out the discrepancies in detail and thereafter extracts the contentions raised by the petitioner. Even with reference to the items in respect of which the petitioner's claim was accepted, it is stated only in a single line that the claim was accepted. Therefore, merely because the petitioner's claim has not been accepted in respect of certain items, no fault can be found with the assessing authority. On a complete reading of the order, the application of mind is very clear.

5. I have considered the rival submissions made on either side and perused the materials available on record.

6. It can be seen that, when several discrepancies were pointed out and proposals were made, the assessing authority, upon considering the reply and the documents submitted by the petitioner, accepted the petitioner's case with reference to several items and consequently dropped the corresponding proposals. However, with regard to certain other items, the petitioner's reply was rejected and it was merely stated in a single line that the reply was not accepted and that the proposal stood confirmed.

7. I am also in agreement with the learned Government Advocate that on a complete reading of the impugned order in its entirety, the authority has duly applied its mind to the matter. But apart from reflecting due application of mind, the order must disclose the reasons that weighed with the authority in rejecting the contentions raised by the petitioner, since reasons are the heart and soul of any adjudicatory exercise. Therefore, however brief, the order ought to have contained at

least a concise indication of the reasons for rejecting the grounds raised by the petitioner with reference to the proposals confirmed. Such reasons cannot be supplemented later through oral arguments or by way of a counter-affidavit.

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

i. The impugned order dated 26.12.2025 shall stand set aside inasmuch as the entries in which the petitioners' case is not accepted and the liability is imposed.

ii. The authority may proceed afresh from the stage of personal hearing in respect of those entries for which the proposals were confirmed. After affording the petitioner an opportunity of personal hearing, the authority shall pass a fresh, reasoned order with regard to those entries.

iii. No costs. Consequently, connected miscellaneous petition is closed.

03.06.2026

Neutral Citation: No
rgm

D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The State Tax Officer,
O/o. The Assistant Commissioner (ST),
Dindigul Rural Assessment Circle,
Commercial Taxes Buildings,
Sub-Collector Office Road,
Dindigul - 1.

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