BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 03.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14679 of 2026
and
W.M.P(MD)No.10979 of 2026

Tvl. Fancy Associates
Represented by its Proprietor M. Mohamed Arafath Sait
GSTIN 33ARSPM6799H1ZX
165
Periya Pallivasal Street
Virudhunagar 626001. . ... Petitioner

Vs.

The Deputy State Tax Officer-2,
Virudhunagar-1 Assessment Circle,
Commercial Taxes Buildings,
Virudhunagar. ...Respondent

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 records on the file of the respondent in GSTIN 33ARSPM6799H1ZX/2024-25 dated 27.02.2026 for the assessment year 2024-25 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind, illegal ,arbitrary, wholly without jurisdiction or pass such further or other orders, as the 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 27.02.2026 passed under Section 74 of the TNGST Act, 2017.

2. Heard Mr.N.Sudalai Muthu, learned counsel appearing for the petitioner and Mr.R.Parthiban, learned Government Advocate, who takes notice on behalf of the respondent.

3. The learned counsel appearing for the petitioner would submit that the assessment year for which the order was passed was 2024–2025 and as such the proceedings ought to have been initiated only under Sections 74 and 74-A

4. Per Contra, learned Government Advocate appearing on behalf of the respondent would submit that mere erroneous mentioning of the provision of law will not by itself invalidate the assessment order.

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

6. It is true that the mere mention of erroneous provisions, by itself, will not invalidate the order. However, by considering the quantum of penalty, etc., it becomes clear that the order was passed only under Section 74 and not under Section 74-A.

7. In view thereof, this writ petition is allowed on the following terms:-

i. The impugned order dated 27.02.2026 shall send set aside. However, the respondent will be at liberty to take fresh proceedings under section 74-A in the manner known to law.

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

03.06.2026

Neutral Citation: No
rgm

To

The Deputy State Tax Officer-2,
Virudhunagar-1 Assessment Circle,
Commercial Taxes Buildings,
Virudhunagar.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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