BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :05.06.**2026**

CORAM:

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14998 of 2026
and
W.M.P(MD)No.11281 of 2026

Tvl. Punitha Antony Store,
Represented by its Proprietor Rajaprakash,
GSTIN 33baypr8468j1zl,
No. 10/1061-1, Tenkasi Main Road,
Pavoorchatram, Tirunelveli – 627808 ... Petitioner(s)

– Vs. -

The State Tax Officer (Rovin Squad-2),
O/o the Joint Commissioner (St) (Intelligence Wing),
Tirunelveli Division, Commercial Taxes Buildings,
Tirunelveli. ... 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 to call for the records on the file of the respondent in GSTIN S3BAYPR8468J1ZL /2021-22 dated 12.01.2026 for the assessment year 2021-22 passed by the Respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, nonspeaking, illegal , arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard 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.Sudalaimuthu
For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 12.01.2026 passed under Section 74 of the TNGST Act, 2017.

2.The learned counsel for the petitioner would submit that there are two discrepancies that are noted in the showcase notice which is confirmed. Firstly with reference to the excess claim of ITC, already an order of assessment was passed covering the very same issue by an order dated 22.03.2024 against which already the petitioner has also filed an appeal and the same is pending. Under the circumstances without taking note of the same, the second time the very same exercise is done. As far as the other discrepancy also, the learned counsel for the petitioner submits that if an opportunity is given, the petitioner will file such additional reply and documents to convince the authorities.

3.The learned Government Standing Counsel would submit that it is for the assessee to have brought to the notice of the Assessing Officer with reference to the earlier orders or all these other claims, the onus is on him to prove his contentions.

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

5.Since it is stated that part of the discrepancy is covered by an earlier order, against which the appeal is pending. I am of the view that the matter can be remitted back to the respondent for re-consideration. Considering the nature of other discrepancy and the dispute raised, no other additional condition is imposed. The writ petition is ordered on the following terms:

(i)The impugned order dated 12.01.2026 shall stand set aside and the matter shall stand remanded back to the file of the first respondent.

(ii)It will be open for the petitioner to file such additional reply and documents, including raising the submission that part of the discrepancy is covered by an earlier order and it is for the respondent to consider the entire issue in accordance with law and pass orders afresh.

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

05.06.2026

NCS : Yes/No
Ns

To
The State Tax Officer (Rovin Squad-2),
O/o the Joint Commissioner (St) (Intelligence Wing),
Tirunelveli Division, Commercial Taxes Buildings,
Tirunelveli.

D.BHARATHA CHAKRAVARTHY.,J.

Ns

ORDER MADE IN
W.P(MD)No.14998 of 2026
and
W.M.P(MD)No.11281 of 2026

05.06.2026