BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 10.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15499 of 2026
and
W.M.P(MD)No.11599 of 2026

Tvl Melvin Traders
Rep. by its Proprietor Sahayaraj,
S/o.Maria Vincent,
7/150 D1c, Nesamani Nagar,
Mullakkadu,
Thoothukudi-628 005 ... Petitioner(s)

- Vs. -

1.The Commissioner of Commercial Taxes, O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005

2.The State Tax Officer/
The Commercial Tax Officer, Tuticorin-II Assessment Circle,
No.282, North Beach Road,
Thoothukudi-628 001 ... 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 Certiorari calling for records pertaining to impugned order of the 2nd respondent in Ref.No.ZD330623026908A/2019-20 dated 08.06.2023 and quash the same 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.B.Rooban
For Respondents	:Mr.R.Rajagopalan Government Standing Counsel

ORDER

This writ petition challenges the impugned order of assessment passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017.

2.The crux of the submissions made by the learned counsel for the petitioner is that the petitioner filed a detailed reply and while that is considered for some of the discrepancies alone, the case of the petitioner was rejected. The learned counsel would submit that on a perusal of the impugned order, it can be seen that with reference to the discrepancies which are held only on the ground that even though the petitioner raised the ground, he had not produced the supporting documents. The learned counsel would further submit that the petitioner is readily having the documents in support of its claim and if give an opportunity, the petitioner will satisfy the assessing authority.

3.The learned Government Standing Counsel would submit that the order of assessment has become final. The assessee has failed to utilize the opportunity.

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

5.Considering the reasoning contained in the impugned order with reference to the heads on which the proposal was confirmed and the liability was determined, it merely states that the Taxpayer did not meet out the burden of proof by submitting documentary proof with reference to its reply.

6.Under the said circumstances, I am of the view that an opportunity can be granted to the petitioner. Normally, such opportunity is granted on imposition of additional condition. In this case, it is contended that more than 92% of the CGST and 28% of IGST and 28% of SGST are recovered. In view thereof, no additional condition is imposed. This writ petition is ordered on the following terms:

(i)The impugned order dated 08.06.2023 shall stand set aside and the matter is remanded back to the file of the respondent for reconsideration.

(ii)Within three weeks from the date of receipt of the web copy of the order, it will be open for the petitioner to file such additional reply along with the supporting documents and it is for the second respondent to consider the same in the manner known to law.

(iii)In respect of the discrepancies against which it is held against the assessee what is already allowed let it be allowed.

(iii)No costs.

10.06.2026

NCC:Yes/No

To
1.The Commissioner of Commercial Taxes, O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005

2.The State Tax Officer/
The Commercial Tax Officer, Tuticorin-II Assessment Circle,
No.282, North Beach Road,
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D.BHARATHA CHAKRAVARTHY, J.

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