BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.15267 of 2026
and
W.M.P.(MD)No.11423 of 2026

Tvl. Jayalakshmi Enterprises,
Rep. by its Proprietor Nagarajan Gurusamy,
S/o. Gurusamy,
Old No.368 A, New No.23 J, Compost Yard St.,
Theni-625531. .. Petitioner

– 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,
Theni-II Assessment Circle,
Commercial Taxes Office,
SIDCO Industrial Estate,
Theni-625 531. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the pertaining to the impugned order of the second respondent in

Ref. No.ZD331225223466M/2021-22 dated 15.12.2025 and quash the same and to consequently, direct the second respondent to redo the assessment afresh after providing adequate opportunity.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.R.Parthiban
Government Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned order, dated 15.12.2025, 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, out of the two discrepancies, one has already been dropped on consideration of the petitioner's reply. With reference to the other, the proposal was confirmed only on the ground that no documents were furnished by the petitioner in support of its claim. The learned counsel, by pointing out the affidavit filed in support of the writ petition, would submit that only due to the circumstances, the petitioner did not notice the opportunity of personal hearing and therefore could not produce the documents, and that the petitioner has the relevant documents to be produced before the Assessing Authority.

3. The learned Government Standing Counsel would submit that the onus is on the assessee to produce such documents in support of their claim, and the Assessing Officer has rightly rejected the claim in the absence of supporting documents and the order has also become final.

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

5. In view of the fact that, in respect of one of the discrepancies, the petitioner's reply has been rejected only on the ground that the petitioner did not furnish the documents, I am of the view that one more opportunity can be granted to the petitioner, however, on condition to deposit 25% of the disputed tax amount.

6. In view thereof, this writ petition is allowed on the following terms.

(i) Within four weeks from the date of receipt of a web copy of this order, the petitioner shall deposit 25% of the disputed tax amount with the second respondent;

(ii) Upon such deposit, the impugned order, dated

15.12.2025, shall stand quashed, inasmuch as the discrepancy, which is held against the petitioner alone and the matter shall stand remanded back to the file of the second respondent;

(iii) It will be open for the petitioner to file such additional documents and reply in respect of the same, and it is for the second respondent to consider the said aspect alone and pass orders afresh in the manner known to law;

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

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

09.06.2026

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NCC: Yes/No

To

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O/o. The Principal and Special Commissioner of
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Chennai-600 005.

2.The State Tax Officer/
The Commercial Tax Officer,
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D.BHARATHA CHAKRAVARTHY, J.

sji

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