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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15237 of 2026
and
W.M.P(MD)No.11410 of 2026

Tvl. Kanpur Shivasankar Spices,
Represented by its Proprietor, Kumar,
No.27/29, Ground Floor,
Subramaniyar Koil North Street,
Bodinayakanur,
Theni District - 625 513. ... Petitioner(s)

– Vs. -

The State Tax Officer /
The Commercial Tax Officer,
Bodinayakanur Assessment Circle,
Theni. ... 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, calling for the impugned assessment order on the file of respondent vide GSTIN 33AGYPR6936L2ZC/2020-21 and in summary order Reference

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No.ZD330125240508O dated 27.01.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21 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.Raja Karthikeyan
For Respondents	:Mr.S.Vashik Ali Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 27.01.2025, which is an assessment order passed under section 74 of the TNGST Act, 2017.

2.The crux of the submissions made by the learned counsel for the petitioner is that when the showcase notice was issued proposing certain discrepancies, the petitioner duly filed a reply. As a matter of fact, the petitioner's reply has been accepted in respect of certain proposals were confirmed only on the ground that the petitioner did not upload the supporting documents.

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3.The learned counsel for the petitioner by pointing out to the reasons mentioned in the affidavit would submit that only under the circumstances the petitioner could not upload the documents.

4.It is submitted that the petitioner is ready to furnish such additional documents in support of its claim, they learned Government Standing Counsel would submit that it is for the assessee to have buttressed its claim by uploading/furnishing the appropriate documents for the assessment officer to consider.

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

6.Upon considering the impugned order, it can be seen that with reference to the proposals heads which were confirmed in the impugned order, the reason that is given is that the assessee failed to produce such documents in support of its claim.

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7.In view thereof, I am of the view that an opportunity can be granted to the assessee. Normally, such opportunities are granted on condition to deposit 25%. In the instant case, it is submitted by the learned counsel for the petitioner that 100% of the disputed tax have already been collected.

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

(i)The impugned order dated 27.01.2025, is also set aside and the matter shall stand remanded back to the file of the respondent.

(ii)Within two weeks from the date of receipt of web copy of the order, the petitioner shall file such additional reply and all documents in support of its claim and it is for the authority to reconsider the issue with reference to the items which were held against the petitioner and pass orders afresh in the manner known to law.

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

08.06.2026

NCC:Yes/No
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To

The State Tax Officer /
The Commercial Tax Officer,
Bodinayakanur Assessment Circle,
Theni.

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D.BHARATHA CHAKRAVARTHY, J.

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