BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.15255 of 2026
and
W.M.P.(MD)No.11420 of 2026

M/s. M.M.Traders,
Rep. by its Proprietor Muniyappan Sureshkumar,
No.70/45, Idery Road Adivaram,
Palani,
Dindigul District-624 601. .. Petitioner

– Vs. -
–

The State Tax Officer/The Commercial Tax Officer,
Palani-II Assessment Circle,
Madurai Division,
Dindigul District. .. Respondent

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 impugned assessment order on the file of the respondent vide GSTIN : 33BGDPS8507A1ZO/2019-20 and in summary order Reference No: ZD330824178809R dated 21.08.2024 and quash the same as illegal and devoid of merits and direct the respondent redo the assessment proceedings for the year 2019-20.

For Petitioner : Mr. Raja. Karthikeyan

For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned order, dated 21.08.2024, 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 the petitioner was seriously ill during the time when the show cause notice was issued and the personal hearing opportunities were extended. The relevant medical records were also produced. In view thereof, only a general reply was filed by the petitioner, and item-wise specific replies along with documents could not be produced by the petitioner. In view thereof, the case of the petitioner was rejected and the impugned order was passed. The learned counsel submits that, if given an opportunity, the petitioner will avail the same without fail.

3. Per contra, the learned Government Standing Counsel would submit that the petitioner's reply is general in nature and, therefore, has been duly

considered and dealt with by the respondent in the impugned order. It is for the petitioner to avail the opportunity effectively when the same was granted by the respondent.

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

5. The medical records relating to the various ailments of the petitioner have been produced before this Court. As a matter of fact, in the impugned order itself, the Assessing Authority admits that the petitioner was not well. It can be seen that the petitioner has given a roundabout reply without specifically dealing with the discrepancies and producing the documents, merely stating that due to severe health issues, he is unable to actively manage the business operations. The reasons also categorically indicate that the Assessing Authority agrees that the petitioner's severe health condition had an impact on the business.

6. In view thereof, I am of the view that the petitioner deserves an opportunity. In view of the fact that 49% of the total amount has already been recovered, no additional condition is imposed. The writ petition is allowed on

the following terms:

(i) The impugned order dated 21.08.2024 shall stand set aside and the matter is remanded back to the file of the respondent.

(ii) Within three weeks from the date of receipt of a web copy of this order, the petitioner shall file a reply and documents in support of its claim, specifically answering the discrepancies item-wise and it is for the respondent to consider the same and pass orders afresh in the manner known to law;

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

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

09.06.2026

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NCC: Yes/No
To

The State Tax Officer/The Commercial Tax Officer,
Palani-II Assessment Circle,

Madurai Division,
Dindigul District.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.15255 of 2026

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