BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14765 of 2026
and
W.M.P.(MD)No.11121 of 2026

Tvl. Shri Ram Agencies,
Represented by its Proprietor R.Rajakumar,
GSTIN 333BCBPR9170E1ZM
152/23, 152/25, Polepettai,
Thoothukudi-628002. ... Petitioner

Vs

The Assistant Commissioner (ST)-1
Tuticorin - I Assessment Circle,
Commercial Taxes Buildings,
Tuticorin. ... Respondent

PRAYER :-

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 : 33BCBPR9170E1ZM/2021-22 dated 01.09.2025 for the assessment year 2021-22 passed by the respondent under Section 73 of the TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalaimuthu
For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned order, dated 01.09.2025, which is an order of assessment passed under Section 73 of the TNGST Act, 2017.

2. The crux of the contention made by the learned counsel for the petitioner is that even when the show cause notice was issued to the petitioner on 05.06.2025, the petitioner had filed a detailed reply on 15.06.2025. However, when the opportunities of personal hearing were granted, the petitioner could not file the supporting documents. The impugned order is passed only on the ground that in support of the contentions raised on behalf of the assessee, the supporting documents are not filed.

3. The learned Government Standing Counsel would submit that it is for the assessee to file such document and prove his case before the assessing authority and the onus is only on him.

4. I have considered the rival submissions made on either side and

perused the material records of the case.

5. As rightly contended by the learned counsel on either side, it can be seen that the impugned order of assessment came to be passed while rejecting the claims made by the petitioner only on the ground that he has not produced the supporting documents in support of his claim. In view of thereof, I am of the view that an opportunity can be granted to the petitioner, as it is now pleaded that the petitioner is in possession of such supporting documents; however, the opportunity is granted on the additional condition to deposit 25% of the disputed tax amount. This Writ Petition is allowed on the following terms:

(i) Within four weeks from the date of receipt of a web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the respondent, without waiting for a certified copy of the order;

(ii) Upon such deposit, the impugned order dated 01.09.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(iii) The assessee shall appear before the respondent without fail and submit their reply and documents in support of their claim, and it is for the respondent to consider the matter afresh and pass orders in accordance with law;

(iv) It will be open for the petitioner to raise all grounds, including the ground that yet another assessment order has also been passed and some of the defects were also overlapped;

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

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

04.06.2026

NCC : No
sji

To

The Assistant Commissioner (ST)-1
Tuticorin - I Assessment Circle,
Commercial Taxes Buildings,
Tuticorin

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD)No.14765 of 2026

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