



W.P(MD)No.14888 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 05.06.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.14888 of 2026
and
W.M.P(MD)No.11185 of 2026**

Tvl. Shri Ram Agencies,
Represented by its Proprietor R.Rajakumar,
GSTIN 333bcbpr9170e1zm,
152/23, 152/25, Polepettai,
Thoothukudi – 628002

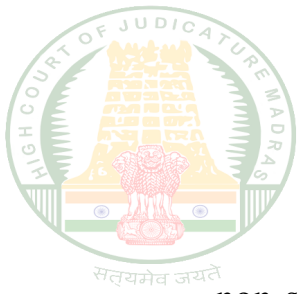
... Petitioner(s)

- Vs. -

The Assistant Commissioner (St) -1,
Tuticorin -1 Assessment Circle,
Commercial Taxes Buildings,
Tuticorin.

... Respondent(s)

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 records on the file of the respondent in GSTIN 333BCBPR9170E1ZM /2021-22 dated 22.12.2025 for the assessment year 2021-22 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, clear duplication



W.P(MD)No.14888 of 2026

non-speaking, illegal , arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard or pass such further or other orders, as the Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

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

ORDER

This writ petition is filed challenging the impugned order of assessment dated 22.12.2025 passed under Section 73 of the TNGST Act, 2017.

2.When the matter came up for hearing, the learned counsel for the petitioner would submit that this is an ex-party order passed. Further in respect of the very same assessment year yet another order of assessment was passed on 01.09.2025 which was the subject matter in WP(md)No.14765 of 2026 and this Court had set aside the order and conditioned to deposit 25% and this also pertains to the same year. Let this order be also be set aside and both matters can be considered together by the respondent authority.



W.P(MD)No.14888 of 2026

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3.The learned Government Standing Counsel would submit that since the order is passed in the connected writ petition, both the matters will be considered and appropriate order will be passed.

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

(i)The impugned order dated 22.12.2025 shall stand set aside and the matter shall stand remanded back to the file of the respondent.

(ii)The respondent shall consider this issue along with the matter remitted in WP(md)No.14765 of 2026 together and pass orders in accordance with law.

(iii)It will be open for the petitioner to submit detailed reply and documents within a period of three weeks from the date of receipt of the web copy of the order.

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

05.06.2026

NCC:Yes/No
Ns



W.P(MD)No.14888 of 2026

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D.BHARATHA CHAKRAVARTHY, J.

Ns

To
The Assistant Commissioner (St) -1,
Tuticorin -1 Assessment Circle,
Commercial Taxes Buildings,
Tuticorin.

W.P(MD)No.14888 2026

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