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.14827 of 2026
and
W.M.P(MD)No.11155 of 2026

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

- Vs. -

The Assistant Commissioner (ST) (FAC)
Tuticorin-I Assessment Circle,
Commercial Taxes Buildings,
282-A, North Beach Road,
Tuticorin-628 001. .. 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 records on the file of the respondent in GSTIN : 33BCBPR9170E1ZM/2019-20 dated 06.08.2024 for the assessment year 2019-20 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 afresh after affording opportunity of being heard or pass such further or other orders.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned order, dated 06.08.2024, 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 though the petitioner had filed a reply, the respondent proceeded to pass the the impugned order of assessment confirming the proposal on the ground that the reply did not specifically address the issue in detail. As a matter of fact, the petitioner can make specific pleadings with reference to the said proposal along with the supporting documents, if given one more opportunity.

3. The learned Government Standing Counsel would submit that the onus is on the assessee to have specifically put across its claim along with supporting documents and when the assessee has not availed the opportunity and the order has also become final, no further opportunity can be given.

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

5. Considering the nature of the discrepancy and the reasoning given in the impugned order, that the petitioner did not specifically address the discrepancy in its reply, which points out the fact that the general reply was given by the petitioner without specific details, I am of the view that an 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 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 06.08.2024 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(iii) It will be open for the petitioner to file an additional reply, specifically pointing out the each and every item of the discrepancy by giving details etc., and also submitting documents in support of their claim. It is for the respondent to consider the same and pass orders afresh thereafter.

(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.

04.06.2026

sji
NCC: Yes/No

To

The Assistant Commissioner (ST) (FAC)
Tuticorin-I Assessment Circle,
Commercial Taxes Buildings,
282-A, North Beach Road,
Tuticorin-628 001.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.14827 of 2026

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