BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :10.06.**2026**

CORAM:

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15524 of 2026
and
W.M.P(MD)No.11618 of 2026

Tvl.Shalom Milk Agency,
Rep. by its Proprietor Siromony G,
No.9-C, Block 19, Market Road,
Thuckaly, Kanyakumari – 629175 ... Petitioner(s)

– Vs. -

The Deputy State Tax Officer-1 /
The Deputy Commercial Tax Officer,
Thuckalay-I Assessment Circle,
Kanyakumari District ... 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 calling for the impugned assessment order on the file of respondent vide GSTIN 33IAVPS8755P1Z6/2021-22 and in summary order Reference No ZD3312251831530 dated 12.12.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22 and thus render justice.

For Petitioner : Mr.Raja Karthikeyan
For Respondent : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 12.12.2025. The same is an order of assessment passed under Section 73 of the Tamil Nadu Goods and Services TaxAct, 2017.

2.The crux of the submissions made by the learned counsel for the petitioner is that upon receipt of show cause notice, the petitioner submitted a reply. Merely because pointed reply was not submitted with reference to one of the discrepancy and claiming that supporting documents are not filed, the claim of the petitioner is rejected while its case has been accepted in respect of the some of the discrepancies and the proceedings were dropped.

3.The learned counsel would submit that the petitioner is in possession of such supporting documents in support of its claim and if give an opportunity, the same will be furnished.

4.Per Contra, the learned Government Standing Counsel would submit that when the reply was filed, it is for the assessee to file a reply covering all the proposals that are made in the show cause notice. When the opportunity of personal hearing is given, the petitioner assessee failed to produce the documents in support of his claim. In the said circumstances, the order has been passed and it has become final.

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

6.A perusal of the impugned order, it can be seen that while for some of the proposals the taxpayers reply has been accepted, in respect of the proposals where the taxpayers reply has been rejected, it is made only on the grounds that the reply did not specifically cover the same or that no supporting documents were filed in respect of the stand taken.

7.In view thereof, I am of the view that an opportunity can be granted to the petitioner to file such additional reply covering the discrepancies which are held against him and also, to produce such supporting documents, in support of its claim. Normally, such opportunities granted on imposition of additional condition, since in this case it is stated that 100% disputed tax amount has already been recovered, no additional condition is imposed.

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

(i)The impugned order dated 12.12.2025 shall stand set aside, inasmuch as it relates to the discrepancies where the proposals made in the showcase notices were confirmed against the petitioner the matter stands remitted back to the file of the respondent.

(ii)With reference to those discrepancies, the petitioner will be entitled to file specific reply and also additional documents in support of its claim.

(iii)The respondent shall thereafter consider the matter afresh and pass orders in the manner to law.

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

10.06.2026

To

The Deputy State Tax Officer-1 /
The Deputy Commercial Tax Officer,
Thuckalay-I Assessment Circle,
Kanyakumari District

D.BHARATHA CHAKRAVARTHY.,J.

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ORDER MADE IN
W.P(MD)No.15524 of 2026
and
W.M.P(MD)No.11618 of 2026

10.06.2026