BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 16.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16318 of 2026
and
W.M.P(MD)Nos.12170 and 12171 of 2026

Tvl.Anandam Motors,
Rep. by its Proprietor John Edward,
GSTIN 33AUCPJ0970C1Z7,
No.92/2,
Padma Theatre Complex,
Aruppukkottai Road,
Avaniyapuram,
Madurai. ... Petitioner

Vs.

The Superintendent of CGST and C.Ex,
Kariapatti Range,
Madurai I Division,
Madurai. ...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 files of the respondent in Order in Original No. 17/ 2024- GST/SUP/KPT in O.C.No. 307/ 2024 dated 26.08.2024 followed by Rectification of order no. 17/2024-GST-SUPDT (Kariapatti range) in O.C.No. 95/ 2026 dated 24.04.2026 for the financial year 2019-20 and quash the same as illegal, arbitrary, undue enrichment, without jurisdiction and in view of Amended/inserted Section 16(5) of the TNGST Act 2017 as amended by Finance (No.2) Act 2024 further direct the respondent to pass an assessment order afresh after affording opportunity of being heard and issue the refund of eligible amount of collected from the petitioner and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner	: Mr.S.Karunakar
For Respondent	: Mr.R.Gowri Shankar Senior Standing Counsel

ORDER

The present writ petition has been filed for the following relief:-

"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 files of the respondent in Order in Original No. 17/ 2024- GST/SUP/KPT in O.C.No. 307/ 2024 dated 26.08.2024 followed by Rectification of order no. 17/2024-GST-SUPDT (Kariapatti range) in O.C.No. 95/ 2026 dated 24.04.2026 for the financial year 2019-20 and quash the same as illegal, arbitrary, undue enrichment, without jurisdiction and in view of Amended/inserted Section 16(5) of the TNGST Act 2017 as amended by Finance (No.2) Act 2024 further direct the respondent to pass an assessment order afresh after affording opportunity of being heard and issue the refund of eligible amount of collected from the petitioner and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice."

2. Heard Mr.S.Karunakar, learned counsel appearing for the petitioner and Mr.R.Gowrishankar, learned Senior Standing Counsel, appearing on behalf of the respondent.

3. Since in this case an argument relating to Section 16(5) of the TNGST Act, is made, the said position is also disputed by the learned Senior Standing Counsel that the petitioner missed the bus.

4. In any event taking into consideration that 100% disputed tax amount has been recovered, no additional condition is imposed.

5. In view of this, the writ petition is allowed on the following terms:-

i. The impugned orders dated 26.08.2024 and the subsequent rectification order dated 24.04.2026 shall stand set aside and the matter shall stand remanded back to the file of the respondent and the respondent shall proceed from the stage of personal hearing.

ii. 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.

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 petitions are closed.

16.06.2026

Neutral Citation: No
rgm

To

The Superintendent of CGST and C.Ex,
Kariapatti Range,
Madurai I Division,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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