



W.P.(MD)No.16572 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 17.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.16572 of 2026

and

W.M.P(MD)Nos.12325 and 12326 of 2026

M/s.Vijay Engineering Contractor,
Represented by its Proprietor,
Mookandi Balasekar,
S/o Mookandi,
No.5/6-12 First Street,
M.Thangamaluram,
Muthiahpuram,
Thoothukudi-628005.

.. Petitioner

- Vs. -

The Deputy Commercial Tax Officer,
Tuticorin II Assessment Circle,
Tuticorin, Tamilnadu.

.. 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 pertaining to the impugned order passed by the respondent in Order Reference No.ZD330123066946C dated 20.01.2023 and quash the same as illegal and direct the respondent to remand the matter for reconsideration.

For Petitioner

: Mr.Selvakumar

For Respondent

: Ms.P.Sudarkodi Nachiar

Government Standing Counsel



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ORDER

The writ petition is filed challenging the impugned order dated 20.01.2023. The same is an order passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017.

2. The crux of the submissions made by the learned counsel for the petitioner is that the entire issue arose on account of the belated filing of returns. Subsequently, the petitioner also paid the tax and furnished the returns belatedly. Now, the question is only with reference to the interest on the belated payment.

3. In view thereof, considering the fact that the petitioner did not effectively utilize the opportunity of personal hearing, and the learned counsel for the petitioner submits that they will appear before the Assessing Officer and place such material in support of their claim, and further considering the submissions made by the learned Government Standing Counsel appearing on behalf of the respondent, I am of the view that one more opportunity can be granted.



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4. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 20.01.2023 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(ii) Within a period of four weeks from the date of receipt of a web copy of this order, 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, without waiting for a certified copy of the order;

(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.

17.06.2026

sjj
NCC: Yes/No



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D.BHARATHA CHAKRAVARTHY, J.

sjj

To

The Deputy Commercial Tax Officer,
Tuticorin II Assessment Circle,
Tuticorin, Tamilnadu.

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