BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.18161 of 2026
and
W.M.P.(MD)No.13455 of 2026

Tvl.Kalika Engineering and Constructions,
Represented by its Proprietor, Aravind Karthik,
24B Mullai Street, Valliamai Nagar,
Karaikudi, Sivagangai District – 603106. .. Petitioner

- Vs. -

1.The State Tax Officer,
Karaikudi Assessment Circle,
Commercial Taxes Buildings,
Karaikudi, Sivagangai District.

2.The Commercial Tax Officer,
Karaikudi Assessment Circle,
Commercial Taxes Buildings,
Karaikudi, Sivagangai District. .. Respondents

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 records pertaining to the impugned order passed by the first respondent vide his proceedings in GSTIN : 33BDRPA8702J1Z1/2024-25, dated 23.02.2026 and its consequential summary order passed by the second respondent bearing Reference

No. ZD330226193056H, Tax Period : APR 2024-MAR 2025, F.Y.2024-2025, dated 23.02.2026 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondents to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Ms.P.Sudarkodi Nachiar
Government Standing Counsel

ORDER

The writ petition is filed challenging the impugned proceedings dated 23.02.2026.

2.The crux of the submissions made by the learned counsel for the petitioner is that, since the assessment pertains to the financial year 2024–2025, the impugned order ought not to have been passed under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as "the TNGST Act"). Instead, proceedings ought to have been initiated under Section 74A of the TNGST Act. The said position could not be refuted by the learned Government Standing Counsel appearing on behalf of the respondents.

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

(i) The impugned orders dated 23.02.2026 are set aside. However, the respondents are at liberty to issue a fresh show cause notice under Section 74A of the TNGST Act and re-determine the issue in accordance with law.

(ii) No costs. Consequently, the connected Miscellaneous Petition is closed.

25.06.2026
(6/6)

NCC : Yes / No
smn2

To:-

1.The State Tax Officer,
Karaikudi Assessment Circle,
Commercial Taxes Buildings,
Karaikudi, Sivagangai District.

2.The Commercial Tax Officer,
Karaikudi Assessment Circle,
Commercial Taxes Buildings,
Karaikudi, Sivagangai District.

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD)No.18161 of 2026

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