



W.P.(MD) No.36730 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.01.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.36730 of 2025

and

W.M.P.(MD).No.29184 & 29188 of 2025

M/s. V.Meenal Contractor,

Represented by its Meenal

... Petitioner

Vs

1. The State Tax Officer (ST),
Devakottai Assessment Circle,
1-1/2 Alagapuri Nagar,
Ram Nagar Extension,
Near SDCC Bank, Devakottai-630 302.

2. The Joint Commissioner (State Tax),
Virudhunagar Division,
6/499A, Commercial Taxes New Building,
Madurai Main Road,
Virudhunagar-626 001.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the second respondent's order dated 24.09.2025 with Ref.No.MA330524029639R pertaining to the Financial Year 2020-21 and quash the same.



W.P.(MD) No.36730 of 2025

For Petitioner : Mr. Srinath Sridevan,
Senior Counsel
for Mr. Adithya Reddy

For Respondents : Mr. R. Suresh Kumar,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the order passed by the second respondent dated 24.09.2025 in Ref.No.MA330524029639R pertaining to the Financial Year 2020-21.

2. Mr. R. Suresh Kumar, learned Additional Government Pleader, takes notice for the respondents.

3. By consent of both parties, the writ petition is taken up for final disposal at the admission stage itself.

4. The second respondent issued the show cause notice by invoking Section 108 of the TNGST Act, 2017, proposing revision of the original assessment order passed by the first respondent dated 17.07.2023, relating to the Financial Year 2020-2021.



W.P.(MD) No.36730 of 2025

5. The learned Senior Counsel appearing for the petitioner submitted that the second respondent / revisional authority issued five notices dated 25.03.2024, 10.06.2024, 19.06.2024, 28.06.2024, and 25.02.2025, to which the petitioner had submitted replies. After filing the final reply on 29.07.2025, the second respondent passed the impugned order on 24.09.2025 without affording any opportunity of personal hearing to the petitioner. Therefore, it was contended that the impugned order is in violation of the principles of natural justice and is liable to be quashed.

6. It was further submitted that the issue relates to an alleged difference between the turnover reflected in the profit and loss account and the turnover reported in the GST returns. According to the learned Senior Counsel, a detailed explanation regarding the variation had been submitted by the petitioner, however, the same was not considered by the authority. The impugned order merely reproduces the data available in the assessment records without assigning any independent reasons. It was also contended that, had an opportunity of personal hearing been granted, the petitioner would have explained the reconciliation of the turnover figures in detail.



W.P.(MD) No.36730 of 2025

7. The learned Additional Government Pleader appearing for the respondents submitted that the second respondent has the statutory power to exercise *suo motu* revision under Section 108 of the GST Act. He further submitted that multiple show cause notices were issued and replies were received from the petitioner, including the final reply dated 29.07.2025. However, he fairly admitted that no personal hearing was afforded before passing the impugned order.

8. Heard both sides and perused the materials available on record.

9. On consideration of the submissions, this Court finds that the turnover reflected in the profit and loss account and the turnover reported in the GST returns may not always tally, as the profit and loss account reflects the actual turnover for the period from 1st April to 31st March, whereas GST returns are filed on a monthly basis and may include transactions pertaining to the end of a financial year in the returns filed for April and May of the subsequent financial year. Consequently, turnover for the period between 21st February and 31st March of a financial year may be reflected in the GST returns of the subsequent financial year, resulting in apparent variations.



W.P.(MD) No.36730 of 2025

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10. In such circumstances, the Assessing Authority or the Revisional Authority is required to examine the reconciliation statement and explanations offered by the assessee. However, on perusal of the impugned order, this Court finds that the said aspect has not been discussed or analysed. The explanation and reconciliation furnished by the petitioner have not been considered in a meaningful manner.

11. Further, the impugned order has been passed without affording an opportunity of personal hearing to the petitioner, which has resulted in violation of the principles of natural justice. Had such an opportunity been granted, the petitioner could have explained the documents and reconciliation in person.

12. For the aforesaid reasons, this Court is of the view that the impugned order is unsustainable and is liable to be set aside.

13. Accordingly, the impugned order dated 24.09.2025 in Ref.No.MA330524029639R is set aside and the matter is remanded to the second respondent for fresh consideration. The petitioner is directed



W.P.(MD) No.36730 of 2025

to file a detailed reconciliation statement explaining the turnover reflected in the GST returns for the months of April and May of the subsequent financial year, insofar as they pertain to the previous financial year, within a period to be stipulated by the authority. Thereafter, the second respondent shall afford an opportunity of personal hearing to the petitioner and pass appropriate orders on merits and in accordance with law as expeditiously as possible.

14. Accordingly, the writ petition stands disposed of. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

05.01.2026

Index : Yes/No

Internet: Yes/No

Neutral Citation: Yes/No

TSG

To

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W.P.(MD) No.36730 of 2025

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W.P.(MD) No.36730 of 2025

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.36730 of 2025

05.01.2026