



WEB COPY

WA No. 53 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

WA No. 53 of 2026

AND

CMP NO. 615 OF 2026

Tvl.Anitha Stores
Rep by its Proprietor Mr Samuel Jeyaveeran
Pl60, Thiyaki Kumaran Market,
RG Street,
Coimbatore 641001

..Appellant(s)

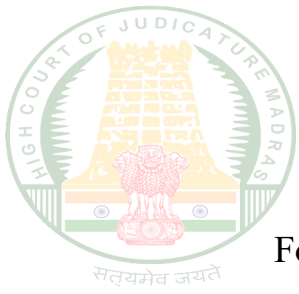
Vs

1. The Assistant Commissioner (GST)
RG Street Circle, Coimbatore
2. The State Tax Officer GST
R.G. Street Circle, Coimbatore.

..Respondent(s)

WA No. 53 of 2026

APPEAL filed under Clause 15 of the Letters Patent to set aside the Order passed in Writ Petition no. 41961 of 2025 dated 04.11.2025 and pass further or other order as this Hon'ble Court may deem fit and necessary under the circumstances of the case and thus render justice.



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For Appellant(s): Adithya Reddy
Vaani Sreekant Iyer
Raghunandan Sriram
Dhanesh

For Respondent(s): Mr.C.Harsha Raj
Special Government Pleader

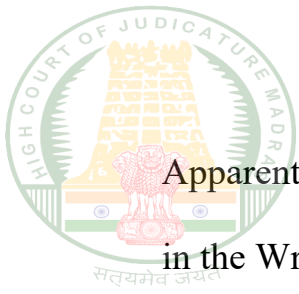
Order

(Order of the Court was made by Dr.Anita Sumanth J.)

Mr.C.Harsha Raj, learned Special Government Pleader accepts notice for the respondents.

2. The issue that arises for adjudication in this case is as to whether response to notice issued in Form ASMT-10, which is, admittedly, part of the record, can be ignored by the Assessing Authority in framing an assessment under the provisions of the Tamil Nadu Goods and Services Tax Act, 2017.

3. Admittedly, the appellant/assessee neither responded to show cause notice dated 20.09.2023 nor did it appear for the personal hearings. However, the fact remains that a detailed reply dated 30.07.2023 has been filed to intimation in Form ASMT-10 dated 04.07.2023, which was part of the record.



Apparently, this reply has not been taken note of in passing the order impugned in the Writ Petition.

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4. The order under appeal has been passed without the benefit of a counter, as the matter has been disposed even at the time of admission.

5. Let a counter be filed now responding specifically to the point framed in paragraphs 2 and 3 supra.

6. List on 16.02.2026. Counter by then with a copy served in advance upon the appellant.

(A.S.M.,J.) (M.S.K.,J.)

19-01-2026

SL

To

1. The Assistant Commissioner (GST)
RG Street Circle, Coimbatore
2. The State Tax Officer GST
R.G. Street Circle, Coimbatore.



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