BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 10.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.6454 of 2026
and
W.M.P(MD)No.5378 and 5379 of 2026

M/s.Shree Infrastructures,
Represented by its Partner N.Rajagopal
GSTIN 33ACDFS0410K1ZJ
7, Rajaji Nagar, VOC Road,
Mannargudi,
Tiruvarur-614 001. ... Petitioner

Vs.

The Assistant Commissioner of GST
and Central Excise
Thanjavur Division, Ponnagar,
Medical College Road,
Thanjavur-613 007. ...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in Order No.38/2024-GST (DIN 20240859XN0300000C2E4) dated 29.08.2024 for the assessment year 2019-20 to 2021-22 passed by the respondent under Section 72 of TNGST Act 2017 and to quash the same as cryptic, bared by limitation, non-speaking, illegal, undue enrichment, without jurisdiction 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 ord

For Petitioner :Mr.U.Sudalaimuthu
For Respondent :Mr.R.Gowrishankar
Senior Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 29.08.2024. The impugned order is an order of assessment passed under Section 73 of TNGST Act, 2017.

2.On a perusal thereof, it can be seen that taking exception to the belated filing of the forms, the assessment is made.

3.It is the contention of the learned counsel on either side that with reference to the belated filing of the forms, an amendment brought forth to Section 16 of the Act by way of insertion of Section 16(5) of the Act would cover the delay as far as the assessment year 2019 - 2020 is concerned. Therefore, at least in respect of part of the assessment made, the petitioner has got a case to put forth before the respondent even with reference to the assessment year 2021-2022. It is submitted that the petitioner would avail the opportunity to put forth such mitigating circumstances etc, before the respondent.

4.In view thereof, I am of the view that considering the overall facts and circumstances of the case and the opportunity can be granted to the petitioner, the writ petition is ordered on the following terms:

(i)the impugned order dated. 29.08.2024 shall stand set aside and the matter stands remanded back to the file of the respondent.

(ii)The petitioner shall appear before the respondent and file such reply and produce such document in support of his case and it is for the respondent to consider the issue and pass orders afresh in accordance with law.

(iii)Needless to mention that since the order itself is set aside and the matter is remanded back, the freezing of the bank account shall stand raise. No costs. Consequently, connected miscellaneous petitions are closed.

10.03.2026

NCC:Yes/No
Ns

D.BHARATHA CHAKRAVARTHY, J.

Ns

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