BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**12.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 6755 of 2026
and
W.M.P.(MD) No.5586 of 2026

Tvl.C Selvam
Contractor
GSTIN 33BWZPS3411B2ZH
2/141, Melatheru Navaloor Kotappattu
Tiruchirappalli – 620 009. ... Petitioner

Vs

The Assistant Commissioner (ST),
Srirangam Assessment Circle,
Commercial Taxes Buildings,
Trichy -06. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned assessment order in GSTIN 33BWZPS3411B2ZH/2022-23 dated 28.03.2025 for the assessment year 2022-23 passed by the respondent under section 74 of TNGST Act 2017 and to quash the same as cryptic, non-application of mind illegal arbitrary, wholly without jurisdiction and direct the respondent to proceed afresh if at all required only under section 73 of the TNGST Act After affording due opportunity of personal hearing to the petitioner.

For Petitioner : Mr. N.Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The writ petition is filed challenging the impugned order dated 28.03.2025 passed under Section 74 of the TNGST Act, 2017. It is alleged that there is a willful mismatch between the figures reflected in Form GSTR 7 and the turnover reported by the petitioner in Form GSTR 3B.

2. The learned Counsel submits that only because the petitioner could not effectively utilize the opportunity to appear before the respondent and explain the circumstances, the impugned order came to be passed. If the petitioner explains the position, the case would be taken as under Section 73 and not under Section 74 of the Act.

3. The learned Additional Government Pleader submits that the show cause notices were duly uploaded in the portal and the orders were

also uploaded. Without availing the opportunity, the petitioner has now belatedly filed this writ petition.

4. I have considered the rival submissions made on either side and perused the material records of the case.

5. Upon considering the reasons mentioned by the petitioner for not availing the opportunity, I am of the view that an opportunity can be extended to the petitioner to put forth his case before the respondent.

6. In this case, it is represented by the learned Counsel for the petitioner that already more than 50% of the tax liability has been realized. In view thereof, this writ petition is allowed on the following terms:

(a) The impugned order dated 28.03.2025 shall stand set aside and the matter is remitted back to the file of the respondent;

(b) The petitioner shall, without fail, appear before the respondent and file such reply and produce such documents in support of its contention and cooperate for the expeditious completion of the proceedings afresh;

(c) The respondent shall pass orders afresh in the manner known to law,

(d) Needless to mention that since the impugned order is set aside, the freezing of the bank account shall stand raised; and

(e) No costs. Consequently, connected miscellaneous petition is closed.

NCC : Yes/No **12.03.2026**
apd

To

The Assistant Commissioner (ST),
Srirangam Assessment Circle,
Commercial Taxes Buildings,
Trichy -06.

D.BHARATHA CHAKRAVARTHY.,J.

apd

ORDER MADE IN

W.P(MD)No. 6755 of 2026

12.03.2026