BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13-03-2026

CORAM

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.7048 of 2026
and
W.M.P(MD).No.5808 of 2026

Tvl.D.J.Group,
Represented by its Partner J. Dixon,
GSTIN 33AAIFD0252F3ZY,
25/16A, Pantheerna Villai,
Velleiyambalam,
Vencode Post. ... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Thuckalay 2 Assessment Circle,
Commercial Taxes Buildings,
Nagercoil. ... Respondent

PRAYER: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of CERTIORARIFIED MANDAMUS, to call for the records on the file of the respondent in GSTIN 33AAIFD0252F3ZY /2018-19 dated 24.04.2024 for the assessment year 2018-19 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order or pass such further or other orders, as the Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

This writ petition is filed challenging the impugned order dated 24.04.2024.

2.Upon perusal of the impugned order, it can be seen that when there was mismatch between GSTR-1 and GSTR-3B, the petitioner did not avail the opportunity, when the show cause notice is uploaded and the final order was passed. Accordingly, the impugned order came to be passed ex-parte.

3. The learned counsel appearing for the petitioner would submit that the entire tax amount has been realized.

4. In this case, since the petitioner has already paid the entire tax amount, the writ petition is ordered on the following terms:-

(i)The impugned order dated 24.04.2024 is set aside and the matter is remanded back to the file of the respondent for reconsideration.

(ii)The petitioner shall appear before the respondent authority without fail and produce such documents in support of his claim for exemption and thereupon the same shall be considered in accordance with law.

(iii)It is made clear that the petitioner shall cooperate for the expeditious determination of the assessment proceedings. The authority shall act upon the web copy of this order without waiting for the certified copy of the order.

(iv) It is also made clear that since the matter is remanded back for fresh disposal, freezing of the petitioner's bank account shall stand raised.

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

13.03.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The Deputy State Tax Officer – 1,
Thuckalay 2 Assessment Circle,
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