

W.P.(MD) No.9318 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 06.04.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.9318 of 2026

and

W.M.P.(MD) No.7469 of 2026

Tvl.Vasudeve Suppliers,
Represented by its Proprietor P.Alaguraj,
GSTIN 33ALKPA0245N1ZB,
No.32, Main Road,
Kondapalayam, Dharmapatii,
Sivagangai.

... Petitioner

Vs.

The State Tax Officer,
Thirupathur Assessment Circle
Commercial Tax Building
Thirupathur.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for records relating to the impugned Order in GSTIN 33ALKPA0245N1ZB/2021-22 dated 20.12.2024 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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



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ORDER

This Writ Petition is filed challenging the impugned order dated 20.12.2024, which is an order of assessment passed under Section 73 of the TNGST Act, 2017.

2. Upon hearing the learned counsel for the petitioner, it is seen that upon finding discrepancies between GSTR-7 and GSTR-3B, proceedings were initiated. According to the learned counsel for the petitioner, while uploading Form GSTR-7, the concerned Block Development Officer erroneously mentioned as if the petitioner had carried out certain contract work, which is factually incorrect.

3. The petitioner has now obtained a certificate from the concerned Block Development Officer acknowledging the error and stating that the petitioner had not rendered such services. Subsequently, a communication has also been sent by the Block Development Officer to the Assessing Authority in this regard.

4. The learned Additional Government Pleader, taking notice on behalf of the respondent, would submit that as on the date of passing of



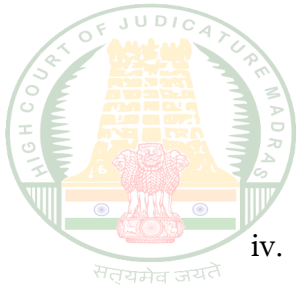
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the assessment order, the said communication was not available on the file of the respondent.

5. Be that as it may, since the concerned Block Development Officer has now issued the communication acknowledging the error and stating that the petitioner had not rendered such services, I am of the view that one more opportunity can be granted to the petitioner and the matter can be remitted to the file of the respondent for fresh consideration.

6. In view thereof, this Writ Petition is allowed on the following terms:

- i. The impugned order dated 20.12.2024 is set aside and the matter is remanded to the file of the respondent for fresh consideration.
- ii. It is open to the petitioner to appear before the respondent and file a reply along with such documents in support of its claim.
- iii. The petitioner is also at liberty to rely upon the communication of the Block Development Officer in this regard.



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iv. The respondent shall reconsider the entire issue and pass

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v. No costs. Consequently, the connected Miscellaneous
Petition is closed.

06.04.2026

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Neutral Citation : No

To

The State Tax Officer,
Thirupathur Assessment Circle
Commercial Tax Building
Thirupathur.



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D.BHARATHA CHAKRAVARTHY, J.

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