BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 21.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.11323 of 2026
and
W.M.P.(MD).No.8755 of 2026

M/s.Tajmahal Tobacco Company Private Limited,
Represented by its Managing Director,
Mr.M.N.A.M.Safiullah ... Petitioner

Vs.

The Commercial Tax Officer-2 (Inspection),
Office of the Joint Commissioner (ST) (INT),
Trichy Division,
Trichy,
Tamil Nadu. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the Impugned Order in GST DRC-07 bearing Reference No. ZD3303261418811 dated 16.03.2026 passed by the respondent for the tax period April 2024 to September 2024 (F.Y. 2024-25), and quash the same.

For Petitioner : Mr.R.Maharajan

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

ORDER

This writ petition is filed challenging the impugned order dated 16.03.2026, which is an order of assessment passed under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017. Upon perusal of the same, it can be seen that the order inter alia, has been passed by taking into account that the goods of the petitioner would come under HSN 24039910, however, it was the case of the petitioner that it would fall under HSN 24039990.

2. According to the learned counsel appearing for the petitioner, the matter is no longer *res integra*. The Hon'ble Division Bench of this Court considered the issue in W.A(MD) No. 746 of 2025, and by judgment and decree dated 01.08.2025, it was held that unmanufactured tobacco would fall under CETH 2401 20 90, which corresponds to HSN 2403 99 90.

3. The learned Additional Government Pleader appearing on behalf of the respondent submitted that the authorities had earlier taken note of the matter pending before the Court and the interim order passed. Now that the final order has been passed by the Hon'ble Division Bench of this Court in W.A(MD) No. 746 of 2025, dated 17.04.2026, the same can be duly taken into account. At the same time, the order was passed with reference to the central authorities, and other facts known to the state authorities may not have been placed before the Hon'ble Division Bench of this Court.

4. I have considered the rival submissions made by both sides and perused the material records of the case.

5. On perusal of the impugned order, it is evident that the key findings were made by taking into account the interim order passed in the writ petition pending before this Court. Now that it is placed on record that the matter has been decided by the Hon'ble Division Bench of this Court in W.A(MD) No. 746 of 2025, dated 17.04.2026, it is for

the authorities to consider the same, along with the facts on record, and pass orders afresh in accordance with law.

6. In view thereof, this writ petition is ordered on the following terms:-

i. The impugned order dated 16.03.2026 shall stand set aside and the matter is remanded to the file of the respondent. It shall be open for the petitioner to file an additional reply, along with a copy of the judgment of the Hon'ble Division Bench of this Court in W.A(MD) No. 746 of 2025, dated 17.04.2026. The respondent shall consider the same, along with the facts on record, and pass orders in accordance with law.

ii. No costs. Consequently, connected miscellaneous petition is closed.

21.04.2026

Neutral Citation: No
rgm

To

The Commercial Tax Officer-2 (Inspection),
Office of the Joint Commissioner (ST) (INT),
Trichy Division,
Trichy,
Tamil Nadu

D.BHARATHA CHAKRAVARTHY, J.

rgm

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