

W.P(MD)No.10235 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 15.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.10235 of 2026

and

W.M.P(MD)No.8037 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,
Commercial Tax Building,
Thirupathur.

...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 in the impugned Order in GSTIN 33ALKPA0245N1ZB/ 2024-25 (April 2024 to February 2025) dated 26.05.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or pass such other orders as this Honble court may deem fit and proper in the circumstances of the case and thus render justice.



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For Petitioner	:Mr.S.Karunakar
For Respondent	:Mr.R.Suresh Kumar Additional Government Pleader

ORDER

The present writ petition is filed challenging the impugned order dated 26.05.2025 passed under Section 73 of the TNGST Act, 2017.

2. Heard Mr.S.Karunakar, learned counsel appearing for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader, who takes notice on behalf of the respondent.

3. When the matter came up for admission, learned counsel for the petitioner would submit that the impugned order was passed on the basis of information uploaded by the Block Development Officer, wherein the name of the petitioner was mentioned. However, it is stated that the said officer subsequently clarified, by communication dated 30.01.2026, that the inclusion of the petitioner's name was an error. These aspects were not taken into account by the respondent Assessment Officer. It is also noted that the petitioner did not avail the opportunity to submit a reply at the relevant time.



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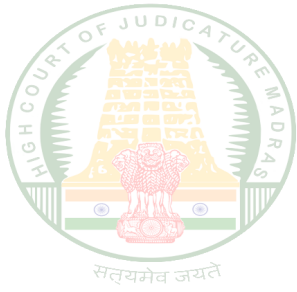
4. The learned Additional Government Pleader appearing for the respondent is not in a position to controvert the communication dated 30.01.2026 said to have been issued by the Block Development Officer, wherein it is stated that the petitioner's name was wrongly mentioned. In view of the said fact, I am of the view that the petitioner deserves an opportunity to put forth his case before the respondent.

5. The writ petition is allowed on the following terms:-

- i. The impugned order dated 26.05.2025 shall stand set aside and the matter is remanded back to the file of the respondent for fresh consideration.
- ii. Within two weeks from the date of receipt of a web copy of the order, the petitioner is directed to file a reply along with all supporting documents in support of their claim and the respondent shall consider the same and pass orders afresh on merits and in accordance with law.
- iii. No costs. Consequently, connected miscellaneous petition is closed.

15.04.2026
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Neutral Citation: No
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D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The State Tax Officer
Commercial Tax Building
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and
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