BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 25.06.2026

CORAM

THE HONOURABLE MR. JUSTICE D.BHARATHA CHAKRAVARTHY

WP(MD). No.17920 of 2026
and
WMP(MD).No.13271 of 2026

M/s.Sree Krishna Coconut Product Company,
Rep. by its Proprietor M.Santhakumar
GSTIN 33DMMPS4667G1ZJ
253/2,3, NA, Reddiapatti,
Natham Taluk, Dindigul. ... Petitioner

Vs

The State Tax Officer,
Vedasandur Assessment Circle,
Commercial Tax Building,
Dindigul. ... Respondent

PRAYER :-

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari, calling for records in the impugned order in DRC 07 order No.ZD330424254380Q/2018-19 dated 30.04.2024 issued by the respondent and quash the same.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.S.Vashik Ali
Government Standing Counsel

ORDER

The writ petition is filed challenging the impugned order dated 30.04.2024, which is an order of assessment passed under Section 73 of the TNGST Act, 2017.

2.The crux of the submissions made by the learned counsel for the petitioner is that, when the show cause notices were issued alleging mismatch between GSTR 3B and GSTR 2A and proposing penalty under Section 73 of the TNGST Act, 2017, the petitioner, though submitted a reply, did not produce the supporting documents during the personal hearing due to the reasons mentioned in the affidavit. In view thereof, the impugned order came to be passed.

3.The learned counsel would submit that the petitioner is in possession of such documents in support of its claim.

4.Per contra, the learned Government Standing Counsel would submit that it is for the petitioner assessee to submit the documents in proof of its claim.

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

6.Considering the reasons mentioned, the nature of the discrepancy, and the plea on merits, I am of the view that an opportunity can be granted to the petitioner. Normally, this Court extends such an opportunity on an equitable basis with additional conditions. Since, in this case, it is submitted that 100% of the disputed tax under the CGST and 18% under the SGST have already been recovered, no additional condition is imposed.

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

(i) The impugned order dated 30.04.2024 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(ii) Within four weeks from the date of receipt of a web copy of the order, the assessee shall appear before the respondent without fail and submit their reply and documents in support of their claim, and it is for the respondent to consider the matter afresh and pass orders in accordance with law, without waiting for a certified copy of the order;

(iii) Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised;

(iv) No costs. Consequently the connected miscellaneous petition is closed.

25.06.2026

NCC : Yes/No
sji

TO

The State Tax Officer,
Vedasandur Assessment Circle,
Commercial Tax Building,
Dindigul.

D.BHARATHA CHAKRAVARTHY, J.

sji

ORDER
IN
WP(MD) No.17920 of 2026

Date : 25/06/2026