



W.P.(MD)No.14769 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 04.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14769 of 2026

and

W.M.P.(MD)No.11125 of 2026

M/s.AMK Athencottasan Muthamizh
Kazhagam Man Power Services
Rep. by its Director R.Arul Kannan,
41, M Vellalar Colony West,
Ramavarmapuram,
Nagercoil.

... Petitioner

Vs

The State Tax Officer,
Nagercoil-1 Assessment Circle,
Commercial Tax Buildings,
Nagercoil.

... Respondent

PRAYER :-

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records in the impugned order dated 25.05.2023 of the respondent and to quash the same as illegal, arbitrary, wholly without jurisdiction.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Parthiban
Government Standing Counsel



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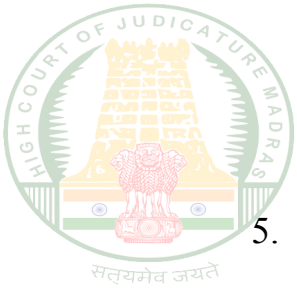
ORDER

The Writ Petition is filed challenging the impugned order dated 25.05.2023. The order is passed under Section 62 of the TNGST Act, 2017, on the ground that the petitioner had not filed the return within the time stipulated under the Act.

2. The learned counsel for the petitioner, by relying upon the Judgment of this Court in *W.P. (MD)No. 12363 of 2026 [MANS Nadar and Co., represented by its partner Sivasubramanian vs. The Appellate Deputy Commissioner (ST) (GST) and another]*, would submit that once the return is filed, it is now settled that the respondent has to take into account the same and pass orders based on the returns filed by the petitioner.

3. Per contra, the learned Government Standing Counsel would submit that the returns were not filed in time.

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



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5. Once the petitioner has uploaded the return, thereafter it is for the respondent to take up the issue for reassessment and as such, the impugned order cannot stand. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 25.05.2023 shall stand set aside and the matter shall stand remanded back to the file of the respondent;

(ii) The respondent shall take into account the returns filed by the petitioner thereafter; deal with the same in accordance with law and pass final orders.

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

04.06.2026

NCC : Yes/No
sji

To

The State Tax Officer,
Nagercoil-1 Assessment Circle,
Commercial Tax Buildings,
Nagercoil.

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D.BHARATHA CHAKRAVARTHY, J.

sjj

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