

W.P(MD)No.11892 of 2026

WEB CO BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

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and

W.M.P(MD)No.8990 of 2026

Tvl. Sri Subramanian Industries,
Represented by its Managing Partner K Subramanian,
1413, Thiruvalluvar Salai,
Alangudi,
Pudukkottai District – 622 301.

... Petitioner

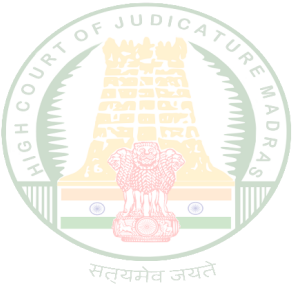
vs.

The State Tax Officer,
Pudukkottai-II Assessment Circle,
Pudukkottai.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN 33ABZFS7982F2ZA/2020-21 dated 25.05.2025 and quash the same as it is illegal and in gross violation of principles of natural justice.

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For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

The writ petition is filed challenging the impugned order dated 25.05.2025. The impugned order is an order of assessment passed under Section 74 of the TNGST Act, 2017.

2.When the petitioner claimed input tax credit and availed exemption stating that the supply was made to the Government authorities, it was found that the transactions shown by the petitioner were with non-existent suppliers and amounted to bill trading transactions without actual purchase or supply of goods.

3.The learned counsel for the petitioner submits that, as a matter of fact, these are government contracts and the works have been duly executed. The bathroom doors, toilet doors and other materials have, as a



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matter of fact, been fixed in the Government properties. The alleged non-existence of the sellers of the petitioner is factually incorrect since, as on date of purchase, their registration was in existence. It is only subsequently that the registration stood cancelled. The petitioner is having bills and other documents for more movement of goods and is in a position to produce the same before the respondent authority in respect of the proof of the actual transaction. However, only for the reasons beyond the control of the petitioner, the petitioner could not avail the opportunity during the enquiry and produce the same.

4.Per contra, the learned Additional Government Pleader would submit that it is for the assessee to produce such documents in proof of their claim and to convince the assessing officer. The burden of proof is only on the petitioner in view of Section 155 of the Tamil Nadu Goods and Services Tax Act, 2017.



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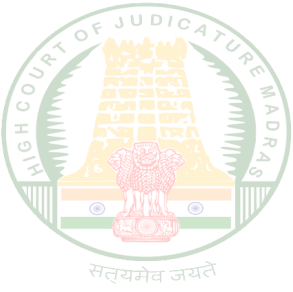
5.I have considered the rival submissions made on either side and perused the material records of the case.

6.It is true that the burden of proof is only on the petitioner/assessee. However, considering the submissions made that the goods were actually procured and supplied to the Government and that the registration of the suppliers was in existence as on the date of the transaction and it is now submitted that the petitioner is having proof for movement of goods etc., I am of the view that the petitioner can be given an opportunity. Considering the lapse of time, the same can be granted only on the condition of deposit of 25% of the disputed tax.

7.In view thereof, the Writ Petition is allowed on the following terms:-

- i. The petitioner shall deposit 25% of the disputed tax amount within a period of four weeks from the date of receiving the web copy of the order.

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WEB CO ii. Upon such deposit, the impugned order dated 25.05.2025 shall stand set aside and the matter shall stand remanded back to the file of the respondent.

iii. It will be open for the petitioner to file such additional reply and produce such document in support of its claim and it is for the respondent to consider the matter afresh and pass orders in the manner known to law.

No costs. Consequently, connected Miscellaneous Petition is closed.

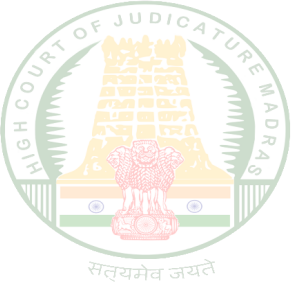
22.04.2026

NCC : Yes / No
ps

To

The State Tax Officer,
Pudukkottai-II Assessment Circle,
Pudukkottai.

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D.BHARATHA CHAKRAVARTHY, J.

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