



W.P.(MD) No. 18145 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.06.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 18145 of 2026
and
W.M.P.(MD) No.13446 of 2026**

Tvl. Gomathi
rep. by its Proprietor Gomathi

... Petitioner

Vs

The Deputy State Tax Officer- 1 /
the Deputy Commercial Tax Officer,
Palayamkottai Assessment Circle,
Tirunelveli District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN 33CGWPG0536K1Z6/2021-22 and in summary order Reference No. ZD331225436203V dated 29.12.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22.



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For petitioner : Mr. Raja. Karthikeyan

For respondent : M/s.P.Sudarkodi Natchiyar
Counsel for State of TN

ORDER

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Counsel for State of TN for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned assessment order dated 29.12.2025, after the petitioner's application for rectification of the aforesaid order *vide* application dated 27.03.2026 was rejected by an order dated 12.05.2026.

3. The case of the petitioner is that the petitioner is entitled to exemption as per Notification No.17/2020-21-Central Tax (Rate) dated 18.11.2021, as per which service by way of transportation of passengers by Radio Taxi, Motorcab, Maxicab, Motorcycle, Minibus or any other motor vehicle is exempted from



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payment of GST.

4. It is noticed that the impugned order has been passed as the petitioner had failed to substantiate the same with necessary documents to confirm that the petitioner was indeed entitled to exemption. The learned counsel for the petitioner filed necessary documents along with application filed for rectification on 27.05.2026, which has further been rejected on the ground that there is no scope for rectification of the impugned assessment order.

5. The learned counsel for the petitioner now submits that the petitioner will deposit 25% of the disputed tax as a condition for *de novo* adjudication to substantiate that the petitioner was indeed entitled for the exemption under the said notification. The learned counsel for the petitioner also makes endorsement to that effect in the court bundle, which reads as under:

'Tax may be filed'

6. Recording the above submission of the learned counsel for the petitioner and taking note of the fact that there is no prejudice to the revenue in view of the



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undertaking by the petitioner, I am inclined to set aside the impugned order and remit the case to the respondent to pass fresh orders on merits in lieu of the impugned order subject to the petitioner filing an appropriate reply together with the necessary documents to substantiate that the petitioner is indeed entitled to the exemption under Notification No.17/2020-21/CT(Rate) dated 18.11.2021.

7. In view of the same, the impugned order stands quashed subject to the petitioner depositing 25% of the disputed tax in cash as undertaken within a period of thirty (30) days from the date of receipt of a copy of this order.

8. The petitioner shall file a reply to the notice that preceded the impugned order by treating the impugned order as addendum to the Show Cause Notice.

9. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months thereafter, after hearing the petitioner.



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10. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. This Writ Petition is disposed of, with the above observations. No costs.
Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

30.06.2026

To
The Deputy State Tax Officer- 1 /
the Deputy Commercial Tax Officer,
Palayamkottai Assessment Circle,
Tirunelveli District.



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C.SARAVANAN, J.

apd

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