IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13490 of 2026
and
W.M.P.Nos.14742 & 14743 of 2026

Nakshathra Feeds,
Represented by its Managing Partner Joji P.L
528/3, Lakshmapuram, Sinjuvadi Post,
Pollachi Taluk, Coimbatore - 642107. ... Petitioner

Vs.

1. State Tax Officer,
   Office of the State Tax Officer,
   Udumalpet (South), Tiruppur.

2. Assistant Commissioner (FAC),
   Office of the Assistant Commissioner (ST),
   144B, Kanthasamy Complex, Kalpana Road,
   Udumalpet - 642126.

3. Commercial Tax Officer,
   Office of Commercial Tax Officer,
   Commercial Taxes Building,
   Udumalpet (South), Tirupur. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in the proceedings of the Respondent in Order No. AD330925076717K dated 19.12.2025 passed by the 2nd respondent and the consequent rectification rejection order No: ZD330126020908K dated 05.01.2026 passed by 3rd Respondent and quash the Orders as arbitrary and illegal.

For Petitioner : Mr.Joseph Prabakar

For Respondents : Mr.C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and the learned Special Government Pleader for the respondents, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 19.12.2025 passed by the 2nd respondent and the impugned Rejection Order of Rectification dated 05.01.2026 passed by the 3rd respondent for the tax period 2021-2022.

4. By the impugned Order dated 19.12.2025, the demand proposed in the Show Cause Notice (DRC-01) dated 22.09.2025 and the subsequent notice sent through post on 09.12.2025 was confirmed in the absence of a reply from the petitioner to the said notices.

5. The case of the petitioner is that the petitioner had indeed replied to the notice on 18.12.2025 in response to the Notice dated 09.12.2025 sent by speed post. However, there is no record to substantiate the same.

6. The learned counsel for the petitioner would submit that the petitioner is engaged in the manufacture of Aquatic feeds, which are exempted from tax in terms of ***Sl. No.102*** of ***Notification No.2/2017-Central Tax (Rate) dated 28.06.2017***.

7. It is the specific case of the petitioner that there was a lull in business during the tax period 2021-2022 and that for the first six months, the petitioner undertook the manufacture of aquatic feeds on a job-work basis, upon which tax was paid and that during the succeeding six months, the petitioner manufactured only exempted supplies, which were duly disclosed in the returns filed.

8. It is, therefore, submitted that there is no justification for levying tax in-part when the goods supplied by the petitioner are exempted from tax under ***Sl. No.102*** of ***Notification No.2/2017-Central Tax (Rate) dated 28.06.2017***.

9. Although the learned counsel for the petitioner has made several submissions on merits regarding the divergence in the nature of business carried on by the petitioner during the period 2021-2022, specifically that the petitioner undertook job-work during the first six months and manufactured exempted supplies in the latter six months, the reply filed by the petitioner, which has been kept along with the typed-set of papers, does not reflect the same.

10. In fact, the petitioner filed an application for rectification of the impugned assessment order on 03.01.2026, which was rejected by an Order dated 05.01.2026, this order also makes no reference to the above submission.

11. However, the facts remain that the assessment order has been passed in the absence of a proper reply from the petitioner to the aforesaid

Show Cause Notice (DRC-01) dated 22.09.2025.

12. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 10% of the disputed tax confirmed by the impugned assessment order, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

"I will pay 10% of tax amount"

13. The Learned Special Government Pleader for the respondents also would submit that he has no objection to the same, subject to the petitioner depositing the aforementioned amount.

14. Recording the above consent of the learned counsel for the petitioner and the Learned Special Government Pleader for the respondents, the case is remitted back to the 2nd respondent to pass a fresh order on merits, subject to the petitioner depositing 10% of the disputed tax, either in cash or from the Petitioner's Electronic Cash Register, within a period of thirty (30) days from the date of receipt of a copy of this order.

15. Within such time, the petitioner shall also file a proper reply to the impugned Show Cause Notice dated 22.09.2025 together with requisite documents to substantiate their case by treating the impugned Order dated 19.12.2025 as an addendum to the said notice.

16. Subject to the petitioner complying with the above stipulations, the 2nd respondent shall proceed to pass fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / pre-deposit.

17. It is needless to state that, before passing any such order, the petitioner shall be heard.

18. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

19. It is made clear that bank attachment shall be lifted, subject to the deposit of 10% of the disputed tax as ordered above and the petitioner not being in arrears of any other amount for any other tax period barring the

amount demanded under the impugned order.

20. In case the petitioner fails to comply with any of the stipulations, the respondents are at liberty to proceed against the petitioner to recover the tax in accordance with law as if this writ petition was dismissed *in limine* today.

21. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

09.04.2026

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Neutral Citation : Yes / No

To

1. The State Tax Officer,
   Office of the State Tax Officer,
   Udumalpet (South), Tiruppur.

2. The Assistant Commissioner (FAC),
   Office of the Assistant Commissioner (ST),
   144B, Kanthasamy Complex, Kalpana Road,
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C.SARAVANAN, J.

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