IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21936 of 2026
and
W.M.P. No.23781 of 2026

M/s. Shree Navaneetham Gram Mills
Represented by its Proprietrix
Mrs. D. Chellammal,
At No. 18/89, Veerabadhra Street,
Erode ,Tamilnadu 638 003,
GSTIN 33ADVPC5898E1Z5

..Petitioner

Vs

The State Tax Officer
Office of the Commercial Tax Officer
Park Road Assessment Circle
Erode Tamil Nadu.

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari to call for the records of the Respondent herein in its Impugned order in GSTIN 33ADVPC5898E1Z5/2021-2022 dated 26.12.2025 with annexure, along with Form DRC-07 bearing Reference No ZD3312253995370 dated 26.12.2025 , along with the Consequential Rejection of Rectification order with annexure dated 09.04.2026, vide bearing Reference No.ZD3304260774665 dated 09.04.2026 for the tax period 2021-22, and quash the same .

For Petitioner: Ms.R. Hemalatha

For Respondent: Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 26.12.2025 is assailed primarily on the ground of breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

3. Learned counsel for the petitioner submits that the petitioner deals in roasted gram, which is exempted from GST under Notification No.2/2017-Central Tax (Rate) dated 28.06.2017. She also submits that sample invoices evidencing the sale of exempted goods were enclosed with reply dated 19.09.2025 at the time of scrutiny. Without taking these aspects into account, she submits that the impugned order was issued. She agrees that the petitioner would remit 20% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax) points out that only two invoices were enclosed with the reply dated 19.09.2025. She also adds that show cause notices were not replied to.

5. Considering the fact that there is *prima facie* evidence that the petitioner was dealing in exempted goods, subject to remittance of 20% of the disputed tax demand under the impugned order within thirty days

from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of the petitioner complying with the conditional order.

6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

18.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

The State Tax Officer
Office of the Commercial Tax Officer
Park Road Assessment Circle
Erode Tamil Nadu.

SENTHILKUMAR RAMAMOORTHY, J.

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