BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18-03-2026

CORAM

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.6694 of 2026
and
W.M.P(MD).No.5530 of 2026

Tvl. Shree Vegetables,
Represented by its Proprietor C. Saravanan,
GSTIN 33CNSPS5712A1Z0,
8/36, Kulattati Street,
Sundarapandiapuram,
Tirunelveli - 627858. ... Petitioner

Vs.

The State Tax Officer,
Tenkasi Assessment Circle,
Commercial Taxes Buildings,
Tenkasi. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN 33CNSPS5712A1Z0/2021-2022 dated 29.12.2025 for the assessment year 2021-22 passed by the Respondent under section 73 of TNGST Act 2017 and consequently direct the respondent to accept the petitioners turnover relating to sale of vegetables as exempt supply under the GST law and refrain from treating the same as taxable supply or pass such further or other orders, as the Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

The writ petition is filed challenging the impugned order dated 29.12.2025, which is an order of assessment passed under Section 73 of the TNGST Act, 2017.

2. Upon noticing certain discrepancies relating to exempted / non-GST supplies, a Show Cause Notice was issued to the petitioner. Since the petitioner did not avail himself of the opportunity, the impugned order was passed.

3. Learned counsel appearing for the petitioner would submit that the petitioner deals only in vegetables, which are exempted items. Merely because four transactions were reflected in the name of beedi, the respondent proceeded as though the entire transaction pertained to beedi.

4. He would further submit that if an opportunity is granted to the petitioner, he will file an appropriate reply and produce relevant documents to substantiate his stand.

5. Per contra, learned Additional Government Pleader appearing for the respondent would submit that the Show Cause Notice was duly uploaded on the portal and that the order was also passed accordingly. In such cases, all dealers receive alerts on their registered mobile numbers. Despite the same, they have not taken any steps.

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

7. In this case, a reply has been filed, however, the petitioner did not submit any supporting documents. The matter was adjourned after hearing for verification as to whether the petitioner was dealing in vegetables or beedi.

8. Today, the learned Additional Government Pleader appearing for the respondents would submit that as many as 32 transactions, totalling Rs. 11,40,000/-, were found to relate to beedi. Even considering this, when the total transaction amount of Rs. 1,60,66,920/- is taken into account and only a small portion pertains to beedi, I am of the view that an opportunity can be granted to the petitioner to produce documents in support of his claim.

9. Normally, when such an opportunity is granted, this Court imposes a condition requiring a deposit of 25% of the disputed tax amount. However, considering the submission that vegetables are exempt from tax and the revenue's contention that only Rs. 11,40,000/- relates to beedi, I am of the view that, instead of 25%, the petitioner can be directed to deposit 15% of the disputed tax amount.

10. In view thereof, this writ petition stands allowed on the following terms:-

i. The petitioner shall deposit 15% of the disputed tax amount within a period of four weeks from the date of receipt of the web copy of order.

ii. Upon such payment, the impugned order dated 29.12.2025 shall stand set aside and the matter stands remitted back to the file of the respondent for fresh consideration.

iii. The petitioner shall appear before the respondent without fail and file such reply and produce such documents in his favor and it is for the respondent to consider the same in accordance with law and pass fresh orders.

iv. No costs. Consequently, connected miscellaneous petition is closed.

18.03.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The State Tax Officer,
Tenkasi Assessment Circle,
Commercial Taxes Buildings,
Tenkasi.

W.P.(MD).No.6694 of 2026
and
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