BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 18.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.7552 of 2026
and
W.M.P(MD)No.6191 of 2026

Tvl.Indra Raj
GSTIN 33CFQPR6383Q1ZA
4, Tuticorin Melur,
New South East Street,
Tuticorin-628 002. ... Petitioner

Vs.

The Assistant Commissioner(ST)-1
Tuticorin -1 Assessment Circle,
Commercial Taxes Buildings
Tuticorin. ...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned assessment order passed by the respondent in TID No.332500000694TMP / 2022-23 dated 05.09.2025 for the assessment year 2022-23 quash the same as illegal, arbitrary and violative of the principles of natural justice and consequently direct the respondent to redo the assessment afresh under the petitioner's permanent GSTIN No. 33CFQPR6383Q1ZA, after issuing proper notice affording the petitioner a reasonable opportunity of personal hearing.

For Petitioner :Mr.N.Sudalaimuthu
For Respondent :Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 05.09.2025.

2.The case of the petitioner is that he is engaged in the trading of salt. The goods are entirely exempted from tax. However, on the ground that the petitioner failed to produce certain documents, the impugned order was passed. Upon perusal of the impugned orders, it can be seen that the petitioner did not avail the opportunity, when the show cause notice is uploaded and the final order was passed.

3.In view thereof, the ex-parte order has been passed in case of this nature, this Court has been granting an opportunity to the petitioners to once again appear before the authority and place on record the documents in support of their claim. Though normally 25% is ordered to be deposited, in this case, since the petitioner is only the business of selling salt and the same is exempted from tax, I am not imposing the said condition while remanding the matter back to the respondent authority in view of special and peculiar circumstances.

4.In view thereof, this Writ Petition is ordered on the following terms:

(i)The impugned order dated 05.09.2025 is set aside and the matter is remanded back to the file of the respondent for reconsideration.

(ii)The petitioner shall appear before the respondent authority without fail and produce such documents in support of his claim for exemption and thereupon the same shall be considered in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

18.03.2026

NCC:Yes/No
Ns
To
The Assistant Commissioner(ST)-1
Tuticorin -1 Assessment Circle,
Commercial Taxes Buildings
Tuticorin.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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