BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.7710 of 2026
and
W.M.P.(MD) No.6290 of 2026

Tvl.Sri Saravana & Co.,
Rep by its Proprietor V.Prakash,
S/o.Vanarajan,
1/441, Sankarankovil Road,
Keelakalangal,V.K.Pudur,
Tenkasi District - 627 860. ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o The Principal and Special Commissioner
of Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005.

2.The State Tax Officer /
The Commercial Tax Officer,
Sengottai Assessment Circle,
Commercial Tax Office,
No.126, Main Road, Sengottai,
Tenkasi District - 627809. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for records pertaining to impugned order of the second respondent in Ref.No.ZD3312254197967/2021-22 dated 29.12.2025 and quash the same and to consequently direct the second respondent to redo the assessment afresh after providing adequate opportunity.

For Petitioner : Mr.B.Rooban

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

ORDER

This Writ Petition is filed challenging the impugned order dated 29.12.2025. This is an order of assessment passed under Section 73 of the TNGST Act, 2017.

2. By a show cause notice, the petitioner, who claims to be a dealer in petroleum products (which are exempt from TNGST), was called upon to show cause as to why the tax, interest and penalty, as proposed, should not be assessed. The petitioner did not avail the opportunity by appearing before the authority and producing such documents in proof that he is dealing only with exempt categories of goods, as a result of which the impugned order came to be passed.

3. The learned counsel for the petitioner would point out the circumstances in which, even though the show cause notice was uploaded

on the portal, the petitioner could not appear and explain the situation. However, the learned counsel would positively assert that all the products of the petitioner are petroleum products and that they do not fall within the GST regime at all.

4. The learned Additional Government Pleader appearing for the respondents would submit that when the show cause notice was uploaded on the portal and due intimations were received on the mobile, etc., it was for the petitioner to have appeared before the authority and filed proof to place on record that the goods in question are exempt from the purview of the GST regime.

5. I have considered the rival submissions made on either side and perused the materials on record.

6. Since a positive assertion is made that all the products are nothing but petroleum products, which are exempt from the purview of the GST regime itself, I am of the view that an opportunity can be granted to the petitioner, notwithstanding the fact that the petitioner earlier failed to make use of the opportunity. It is made clear that dealers like the

petitioner should be vigilant enough to appear before the authorities and submit their reply at the first instance itself. Be that as it may, considering the merits of the case, one more opportunity can be granted to the petitioner.

7. In view thereof, this Writ Petition is allowed on the following terms:

i. The impugned order dated 29.12.2025 shall stand set aside and the matter stands remanded back to the file of the second respondent for further consideration.
ii. Within a period of two weeks from the date of receipt of a web copy of this order, without waiting for the certified copy of the order, the petitioner shall file such reply and produce such documents in support of his case.
iii. Thereupon, it is for the second respondent to consider the matter afresh and pass orders in accordance with law.
iv. No costs. Consequently, the connected Miscellaneous Petition is closed.

23.03.2026

JEN
Neutral Citation : Yes / No

To

1.The Commissioner of Commercial Taxes,
O/o The Principal and Special Commissioner
of Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005.

2.The State Tax Officer /
The Commercial Tax Officer,
Sengottai Assessment Circle,
Commercial Tax Office,
No.126, Main Road, Sengottai,
Tenkasi District - 627809.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.7710 of 2026

23.03.2026