BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23-03-2026

CORAM

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.7789 of 2026
and
W.M.P(MD).No.6371 of 2026

Tvl Rakshan Traders,
Rep. by its Proprietor R.Arumugam,
No.70A, Aknimadankovil Street,
Kuruvankottai,
Alangulam,
Tenkasi District-627 811. ... Petitioner

Vs.

The Proper Officer,
Office of the Assistant Commissioner (ST),
Tenkasi Assessment Circle,
Tenkasi. ... Respondent

PRAYER: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a WRIT of CERTIORARI calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN 33BRYPA9475M1ZW/2021-22 dated 16.12.2025 and quash the same as it is illegal and in gross violation of Principles of Natural Justice and to pass such further or other orders as this Honble High Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner : Mr.C.Saravanakumar

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

ORDER

The writ petition is filed challenging the impugned order dated 16.12.2025.

2. Upon hearing the learned counsel on either side and perusing the material records of the case, the grievance of the petitioner is that he is a dealer in paddy, which falls under HSN Code No. 1006. The goods are exempted from the purview of tax and only rice sold under a brand name or label is subject to 5% tax.

3. In view of the above, without arriving at even a prima facie conclusion, and merely because the petitioner failed to produce documents in support of his trade, the present impugned order has been passed.

4. Per contra, the learned Additional Government Pleader appearing on behalf of the respondents would submit that when exemption is claimed, the burden lies on the dealer to produce proof in support of such claim. Since the burden of proof was not discharged, the authority was justified in determining the liability under HSN Code No. 1006.

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

6. It can be seen from the impugned order that it has been passed solely on account of the petitioner's failure to discharge the burden of proof and his non-availment of the opportunity provided.

7. Considering the overall facts and circumstances of the case, and as the petitioner claims to be a dealer in paddy, I am of the view that one opportunity may be granted to him. It is made clear that dealers like the petitioner should not allow such opportunities to go to waste and thereafter approach this Court.

8. The petitioner, being a dealer, should be prompt in filing the necessary documents in support of his claim for exemption.

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

(i)The impugned order dated 16.12.2025 is set aside and the matter is remanded back to the file of the respondent for reconsideration within a period of two weeks from the date of receipt of a web copy of the order.

(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.

(iii)It is made clear that the petitioner should cooperate for the expeditious determination of the assessment proceedings. The authority shall act upon the web copy of this order without waiting for the certified copy of the order.

23.03.2026

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

To

The Proper Officer,
Office of the Assistant Commissioner (ST),
Tenkasi Assessment Circle,
Tenkasi.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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