BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 27.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8304 of 2026
and
W.M.P(MD)No.6800 of 2026

Tvl.SRM BRICKS,
Represented by its Proprietor S. Rama Nadar,
GSTIN 33AXVPR7566E1ZS,
4/157, Main Road,
Thiraviya Nagar,
Tirunelveli – 627814. ... Petitioner

Vs.

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

Prayer: **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 33AXVPR7566E1ZS /2021-22 dated 16.12.2025 for the assessment year 2021-22 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal , arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard 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

This writ petition is filed challenging the impugned order dated 16.12.2025. The said order is an ex-parte assessment carried under Section 73 of TNGST Act, 2017 for the assessment year 2021-2022.

2.The case of the petitioner is that he is engaged in the business of selling paddy. The goods are entirely exempted from tax. However, on the ground that the petitioner failed to upload the documents in proof for exemption, the impugned order was passed. It is pleaded that due to the personal and business circumstances, the petitioner missed out the opportunity to reply to the show cause notice and upload the documents.

3.In view thereof, the ex-parte 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 well within the time of limitation to file an appeal ie., the impugned order dated 16.12.2025 and further since it is the case of the petitioner he is only the business of selling paddy 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 16.12.2025 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 petitions are 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.

27.03.2026

NCC:Yes/No
rgm

To

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

D.BHARATHA CHAKRAVARTHY, J.

rgm

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