



W.P(MD)No.7978 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 25.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

W.P(MD)No.7978 of 2026
and
W.M.P(MD)Nos.6522 and 6523 of 2026

A.Premalatha

... Petitioner

Vs.

1. The Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST),
Tuticorin -I Assessment Circle,
CT Buildings,
No.282,
North Beach Road,
Thoothukudi District.

2. The State Tax Officer,
Tuticorin I Assessment circle,
CT Buildings,
No. 282 North Beach Road,
Thoothukudi District.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records connected with the impugned order passed by the respondent No.2 in GSTIN 33BXAPP9839G2Z5 dated 16.12.2025 and quash the same as



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illegal and to pass such further or other orders as this Honble Court may deem fit and proper in the nature and circumstances of the case and thus render justice.

For Petitioner :Mr.A.V.Saha

For Respondents :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 Pulses, Spices and Salt. 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.



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(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.

25.03.2026

NCC:Yes/No
rgm



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To

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D.BHARATHA CHAKRAVARTHY, J.

rgm

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