BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 01.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8786 of 2026
and
W.M.P(MD)No.7112 of 2026

Sri Pavithra Agencies
Rep by its Proprietor
Ponnaiah Chandramohan
No.71A-3, Cheranmahadevi Main Road,
Kalakad, Tirunelveli-627 502. ... Petitioner

Vs.

1.The Deputy Commissioner(GST Appeal)
1st Floor, Dr.M.G.R.Integrated Bus Terminal
Veinthankulam,
Tirunelveli-627 007.

2.The State Tax Officer,
Ambasamudram Assessment Circle,
Tirunelveli. ...Respondents

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the impugned order in GSTIN 33BMMPC3828F1ZA/2021-22 dated 26.12.2025 and the consequential FORM GST DRC-07 dated 26.12.2025 on the file of the 2nd respondent and quash the same.

For Petitioner :Mr.I.Romeo Roy Alfred
For Respondents :Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 26.12.2025.

2.On a perusal thereof, it can be seen that the same is an order passed under Section 73 of the TNGST Act. The case of the petitioner is that the petitioner is a trader in exempt goods(petroleum products) and only certain minimal quantity of products such as rubber, lubricant, oils come within the GST regime. While so, when the petitioner's total turnover was reported as an exempted turnover, the same is not accepted and the impugned order was passed.

3.The learned Additional Government Pleader would submit that it is the duty of the assessee to prove before the Authority that the goods in question is an exempted good and in the absence of any documentary evidence in support of the claim, the assessment order has been passed.

4.Considered the rival submissions made on either side and perused the material records of the case.

5.In view of the assertion made by the learned counsel for the petitioner that only very minimal and negligible amount comes within the lubricant oil etc, which are within the GST regime, I am of the view that an opportunity can be granted to the petitioner even though the petitioner had filed a reply to the showcase notice. It is seen from the impugned order that only because no supporting documents are filed, the impugned order came to be passed.

6.In view thereof, this writ petition is allowed on the following terms:

(i)The impugned order dated 26.12.2025 shall stand set aside.

(ii)Within a period of two weeks from the date of receipt of the web copy of the order, without waiting for the certified copy of the order, the petitioner shall file such additional reply and also file all documents in support of his claim of exemption, more specifically, the document claimed by the respondent.

(iii)Upon filing of the said documents, the respondent shall consider the matter afresh and decide the matter in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

01.04.2026

NCC:Yes/No

D.BHARATHA CHAKRAVARTHY, J.

Ns

To

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