BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9558 of 2026
and
W.M.P(MD)No.7619 of 2026

Tvl.D.Perumal – Annalakshmi Traders
Represented by its Proprietor
D.Perumal aged about 58 years,
S/o.Dhandapani
No.88, Poochinayakkanpatti, Begambur PO,
Dindigul District-624 002. ... 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 Commercial Tax Officer/
Deputy Commercial Tax Officer,
Dindigul (Rural) Assessment Circle,
Commercial Taxes Building,
Sub Collector Office Road,
Dindigul-624 001. ...Respondents

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order of the 2nd respondent in Reference

No.ZD331225149420T/ 2021-22 dated 10.12.2025 and quash the same and to consequently, direct the 2nd respondent to redo the assessment after providing adequate opportunity to the petitioner.

For Petitioner :Mr.B.Rooban
For Respondent :Mr.R.Suresh Kumar, Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 10.12.2025.

2.The case of the petitioner is that he is doing business in selling of Paddy and Rice and 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 the petitioner did not avail the opportunity, when the show cause notice is uploaded.

3.In view thereof, this Court has been granting an opportunity to the petitioner 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 it is the case of the petitioner he is only the business of selling Paddy and Rice 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 10.12.2025 is set aside and the matter is remanded back to the file of the second 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 petition is closed.

(iii)It is made clear that the authority shall act upon the web copy of this order without waiting for the certified copy of the order.

08.04.2026

NCC:Yes/No
Ns
To
1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer/
Deputy Commercial Tax Officer,
Dindigul (Rural) Assessment Circle,
Commercial Taxes Building,
Sub Collector Office Road,
Dindigul-624 001.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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