



WEB COPY

W.P(MD)No.9839 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.04.2026

CORAM

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

**W.P(MD)No.9839 of 2026
and
W.M.P(MD)No.7777 of 2026**

Tvl Kovai Pazhamuthir Cholai
Represented by its Proprietor R.Baskar
GSTIN: 33AIMPB4400B2Z5
No.1-5, N.S.Complex,
Chennai Main Road, No.1, Tolgate
Trichy.

... Petitioner

Vs.

The State Tax Officer,
Lalgudi Assessment Circle
Lalgudi

...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in the impugned order in GSTIN 33AIMPB4400B2Z5/2023-24 dated 05.02.2026 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner
For Respondent

:Mr.S.Karunakar
:Mr.R.Suresh Kumar,
Additional Government Pleader



ORDER

This writ petition is filed challenging the impugned order dated 05.02.2026.

2.The case of the petitioner is that he is running a fruits and vegetables shop 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 in the business of selling fruits and vegetables 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 05.02.2026 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

The State Tax Officer,
Lalgudi Assessment Circle
Lalgudi



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D.BHARATHA CHAKRAVARTHY, J.

Ns

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