BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 07.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9532 of 2026
and
W.M.P(MD)Nos.7599 and 7600 of 2026

M/s Shri Mahalakshmi Traders,
Represented by its Proprietor Mr.Saravana kumar,
No.1/76, North Street,
Kothaimangalam,
Palani,
Dindigul,
Tamil Nadu- 624 618. ... Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Palani-1 Assessment Circle,
Integrated Commercial Tax Offices,
Near Periya Avudaiyar Kovil Arch,
Kothaimangalam Village,
Palani,
Tamilnadu- 624 618. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, call for the records of the Respondent herein in its Impugned order in GSTIN 33GXIPS7090P1ZG/2021-2022 dated 13.12.2025 along with the Consequential order in Form DRC-07 bearing Reference

No.ZD3312252002633 dated 13.12.2025 for the period 2021-22, and quash the same and pass such order or further orders as the Honble Court may deem fit and proper in the circumstances of the case and thus render Justice.

For Petitioner	:Mr.R.Hemalatha
For Respondent	:Mr.R.Suresh Kumar Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 13.12.2025. 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 maize. 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, since ex-parte order has been passed and in cases of this nature, 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 the petitioner is well within the time of limitation to file an appeal ie., the impugned order dated 13.12.2025 and further since it is the case of the petitioner he is only the business of selling maize 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 13.12.2025 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.

07.04.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
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To

The State Tax Officer,
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Near Periya Avudaiyar Kovil Arch,
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D.BHARATHA CHAKRAVARTHY, J.

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