



W.P(MD)No.9400 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 06.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9400 of 2026

and

W.M.P(MD)No.7526 of 2026

M/s.K.M.Medical Stores,
Represented by its Partner,
G.llangkannan,
GSTIN – 33AAGFK7548B1ZI,
12, Thiruchuli Road,
Aruppukottai.

... Petitioner

Vs.

The State Tax Officer (FAC),
Commercial Building,
Aruppukottai.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned Order in GSTIN - 33AAGFK7548B1ZI/2021-22 dated 10.10.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.



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For Petitioner

:Mr.S.Karunakar

For Respondent

:Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 10.10.2025. The impugned order is an assessment order passed under Section 73 of the TNGST Act, 2017, made ex-parte, as the petitioner did not avail the opportunities.

2. The learned counsel appearing for the petitioner would submit that the 36% of the entire disputed tax amount has been realized.

3. Considering the nature of discrepancies and the submissions in respect thereto, I am of the view that an opportunity can be granted.

4. In view thereof, the writ petition is ordered on the following terms:-

(i) The impugned order dated 10.10.2025 is set aside and the matter is remanded back to the file of the respondent for reconsideration.



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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.

(iii) It is made clear that the petitioner shall 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.

(iv) It is also made clear that since the matter is remanded back for fresh disposal, freezing of the petitioner's bank account shall stand raised.

(v) No costs. Consequently, connected miscellaneous petition is closed.

06.04.2026

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



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D.BHARATHA CHAKRAVARTHY, J.

rgm

To

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Aruppukottai.

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and
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