BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.11885 of 2026
and
W.M.P(MD)No.8988 of 2026

R.Krishnamoorthy,
Represented by its Prop M.V.r.Anita,
414, 415, 415, Uppukara Theru,
Kumbakonam – 612 001. ... Petitioner

vs.

The Assistant Commissioner (ST) (FAC),
Kumbakonam Town,
Kumbakonam. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for the records of the respondent in GSTIN 33AINPA7684H1Z2/2021-22 having ARN AD330925082148T dated 24.12.2025 and the summary of order in DRC-07 having Reference No.ZD3312253828468 dated 24.12.2025 and quash the same as illegal, arbitrary, against the principles of natural justice and without jurisdiction.

For Petitioner : Mr.A.Chandra Sekaran

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

ORDER

This writ petition is filed challenging the impugned order dated 24.12.2025. 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 a dealer in petroleum products, and the same are outside the purview of the GST Act. However, on the ground that the petitioner failed to upload documents in proof of exemption, the impugned order was passed. It is pleaded that, due to personal and business circumstances, the petitioner missed the opportunity to reply to the show cause notice and upload the documents.

3.In view thereof, where an ex-parte order has been passed in a case 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. Normally, this Court imposes a condition to deposit 25% of the disputed tax. However, in this case, it is pleaded that the petitioner is dealing with petroleum goods, which are outside the purview of the GST regime and are exempt from tax. Hence, no additional condition is imposed in this case 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 24.12.2025 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.

(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.

No costs. Consequently, connected Miscellaneous Petition is closed.

22.04.2026

NCC : Yes / No
ps

To

The Assistant Commissioner (ST) (FAC),
Kumbakonam Town,
Kumbakonam.

D.BHARATHA CHAKRAVARTHY, J.

ps

W.P(MD)No.11885 of 2026

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