BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14402 of 2026
and
W.M.P(MD)No.10833 of 2026

Tvl.Sree Balaji Looms,
Rep. by its Proprietor P.R.Babu,
S/o. Perumal,
No.7-6/1-11-3, Bharathi Nagar,
Chinnalapatty, Dindigul,
Tamil Nadu-624 301. .. Petitioner

– Vs. -

1.The Commissioner of Commercial Taxes,
Office of the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer/
State Tax Officer,
Dindigul Rural Assessment Circle,
Commercial Taxes Office,
Sub-Collector's Office Road,
Dindigul-624 001. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned order of the second respondent in Ref.No.ZD331225109960N/2021-22 dated 08.12.2025 and quash the same.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.R.Parthiban
Government Advocate

ORDER

This writ petition challenges the impugned order dated 08.12.2025, which is an assessment order passed under Section 73 of the TNGST Act 2017.

2. I have heard the learned counsel for the petitioner and the learned Government Advocate representing the respondents.

3. By the impugned order, the assessment was made ex parte because the petitioner did not utilise the opportunities provided. The discrepancies and grounds on which the assessment order was issued, the dealer's explanation on merits, and the reasons for not participating in the assessment proceedings are summarised briefly and presented in a table below.

Discrepancies found/Grounds on which the order is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Claim of exemption disallowed for the reason that documents not produced in support of claim of exemption	The claim of exemption on outward supply is exempted-supply of maize (Raw/unprocessed)	All notices and impugned order tendered only through portal-left unnoticed

4. Considering the nature of the discrepancies noted, the explanation provided by the assessee and the reason given before this Court for not availing the opportunity, I believe that an opportunity can be granted to the assessee to present their submissions and produce the relevant supporting documents in support of their claim of exemption before the second respondent assessing officer. This Court has been extending such opportunities on equitable grounds; however, under appropriate conditions.

5. In view of the fact that the petitioner claims to have dealings with maize, which is exempted from tax, no additional condition is imposed on the petitioner and the writ petition is allowed on the following terms:

(i) The impugned order dated 08.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the second respondent;

(ii) Within four weeks from the date of receipt of a web copy of this order without waiting for the certified copy of the order, the assessee shall appear before the second respondent without fail and submit their reply and documents in support of their claim, and it is for the second respondent to consider the matter afresh and pass orders in accordance with law;

(iii) Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised;

(iv) No costs. Consequently the connected miscellaneous petition is closed.

01.06.2026

NCC : Yes/No
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To

1.The Commissioner of Commercial Taxes,
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Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer/
State Tax Officer,
Dindigul Rural Assessment Circle,
Commercial Taxes Office,
Sub-Collector's Office Road,
Dindigul-624 001.

D.BHARATHA CHAKRAVARTHY, J.

sji

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