BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 03.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14626 of 2026
and
W.M.P(MD)No.10959 of 2026

Tvl.S.S Agencies
Represented by its Proprietor Jafar Sathik
SF No.1233/2 Akkamanaickenpudur
Neikkarapatti Post
Palani
Dindigul District 624 615 ... Petitioner

Vs.

State Tax officer,
Palani-I Circle,
Commercial Tax Office Buildings,
Palani,
Dindigul District. ...Respondent

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of CERTIORARIFIED MANDAMUS calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in Reference No.ZD331225200120F, Annexure of Form GST DRC 07, GSTIN33AMAPJ8978N1ZE, Financial Year 2021-22, dated 13.12.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing petitioner an opportunity of Personal Hearing as per the provisions of the GST Act and to pass such further or other orders as this Honourable High Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner	:Mr.A.Satheesh Murugan
For Respondents	:Mr.R.Parthiban Government Advocate

ORDER

This writ petition challenges the impugned order dated 13.12.2025, which is an assessment order passed under Section 73 of the GST Act 2017.

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

3. By the impugned orders, 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
Non-submission of supporting documents for the claim of exemption	The petitioner is dealing with exemptedoutward supply of Coconut and Coconut Husk only bearing HSN Code: 5305, which is fully exempted from GST as per entry 132. of Notification No.2/2017-Central Tax (Rate) dated 28.06.2017 and accordingly I filed my monthly returns claiming exemption on the same through GSTN Common Portal.	The impugned order uploaded in the GST Portal due to without knowledge of the petitioner. The Accountant has not informed about the impugned order.

4. Considering the nature of the claim of exemption 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 before the respondent assessing officer. This Court has been extending such opportunities on equitable grounds. 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 and

further goods are entirely exempted from tax, this Court is not imposing the said condition while remanding the matter back to the respondent authority in view of special and peculiar circumstances.

5. In view of this, the writ petition is allowed on the following terms:-

i. The impugned order dated 13.12.2025 shall stand set aside and the matter shall stand remanded back to the file of the respondent.

ii. The assessee shall appear before the respondent without fail and submit their reply and documents in support of their claim, and it is for the 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 petitions shall stand closed.

03.06.2026
(1/2)

NCC:Yes/No
rgm

To

State Tax officer,
Palani-I Circle,
Commercial Tax Office Buildings,
Palani,
Dindigul District.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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