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.14678 of 2026
and
W.M.P(MD)No.10974 of 2026

Tvl.Thangam Store,
Represented by its Proprietor P. Ramachandran,
GSTIN 33BGOPR4945N1ZL,
7, Vanigar Middle Street,
Thiruvaranganeri,
Eruvadi,
Tirunelveli-627 103. . ... Petitioner

Vs.

The Deputy State Tax Officer-1,
Nanguneri Assessment Circle,
Commercial Taxes Buildings,
Nanguneri. ...Respondent

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a WRIT OF CERTIORARIFIED MANDAMUS to call for the records on the file of the respondent in GSTIN 33BGOPR4945N1ZL /2021-22 dated 1712.2025 for the assessment year 2021-22 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, nonspeaking, illegal arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard or pass such further or other orders, as the Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner	:Mr.N.Sudalai Muthu
For Respondent	:Mr.R.Parthiban Government Advocate

ORDER

This writ petition challenges the impugned order dated 17.12.2025, 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 Additional Government Pleader representing the revenue.

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
Disallowance of exemption claimed on outward supply of RICE by treating the entire reported exempt turnover as taxable.	the turnover pertains to RICE, which is a primary agricultural produce exempt under Notification No. 2/2017-CTR, and no tax is leviable. The denial of exemption is based on mere assumption without verification of invoices, stock records or nature of goods, and is therefore unsustainable	Petitioner relied on a part-time accountant who failed to inform about notices and hearing. Due to such bona fide lapse, no reply or appearance was made, resulting in an ex parte order.

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 before the respondent assessing officer. This Court has been extending such opportunities on equitable grounds; however, under appropriate conditions. But in this case, the commodity is an exempted from GST and therefore, an opportunity is granted to the petitioner assessee without any condition.

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

i. The impugned orders dated 12.12.2025 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

Neutral Citation: No
rgm

To

The Deputy State Tax Officer-1,
Nanguneri Assessment Circle,
Commercial Taxes Buildings,
Nanguneri.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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