BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14915 of 2026
and
W.M.P(MD)No.11206 of 2026

KSPS Natarajan and Co.,
Represented by its,
partner Mr.M.Vairavel,
13/A/1, Pillaiyar Koil Street,
Meenakshipuram West,
Thoothukudi District - 628002. ... Petitioner

Vs.

The State Tax Officer Commercial Tax Officer,
Commercial Tax Department,
Office of the Tuticorin 1 Assessment circle,
No.282 A North Beach Road,
Tuticorin – 628001. ...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 of the impugned orders passed by the Respondent in GSTIN No. 33AAAFK9908R1ZR along with Form GST DRC-07 in Reference No. ZD331225281582G Dated 17.12.2025 and consequential rectification order in Reference No. ZD330426180012U dated 21.04.2026 and quash the same as it is in gross violation of principles of natural justice, judicial discipline, is arbitrary, perverse and violative of Articles 14 and 19 (1)(g) of the Constitution and pass such further or other orders as this Honble Court may deem fit and proper in the facts and circumstances of the case and thus render justice.

For Petitioner	: Mr.M.N.Bharathi
For Respondent	: Mr.R.Parthiban Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 17.12.2025, which is an assessment order passed under Section 73 of TNGST Act, 2017, for the assessment year 2021-2022 and consequential rectification order dated 21.04.2026.

2. Heard Mr.M.N.Bharathi, learned counsel appearing for the petitioner and Mr.R.Parthiban, learned Standing Counsel, who takes notice on behalf of the respondent.

3. The case of the petitioner is that the petitioner is dealing with exempted goods. The goods are entirely exempted from tax. However, on the ground that the petitioner failed to upload the documents in proof for exemption, the impugned order was passed. It is pleaded that due to the personal and business circumstances, the petitioner missed out the opportunity to reply to the show cause notice and upload the documents.

4.In view thereof, the ex-parte has been passed. In cases 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. 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 not imposing the said condition while remanding the matter back to the respondent authority in view of special and peculiar circumstances.

5.In view thereof, this Writ Petition is ordered on the following terms:

i. The impugned order dated 17.12.2025 and the consequential rectification order dated 21.04.2026 are set aside and the matter is remanded back to the file of the respondent for reconsideration.

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.

08.06.2026

Neutral Citation: No
rgm

To

The State Tax Officer Commercial Tax Officer,
Commercial Tax Department,
Office of the Tuticorin 1 Assessment circle,
No.282 A North Beach Road,
Tuticorin – 628001.

D.BHARATHA CHAKRAVARTHY, J.

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