



W.P(MD)No.15115 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 08.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15115 of 2026

and

W.M.P(MD)No.11322 of 2026

Tvl.B.Raj Traders,
Represented by its Proprietor,
B.R. Gopal,
12-3-7,
Bazaar Street,
Periyakulam,
Theni-625 603.

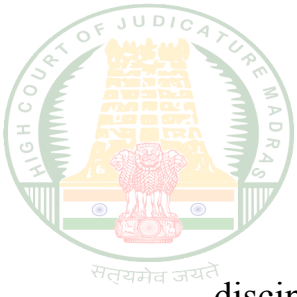
... Petitioner

Vs.

The Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST),
Theni -I Assessment Circle,
Madurai Road,
Theni - 625 603. .

...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 Order passed by the Respondent in GSTIN No.33AHXPG9587C1ZT/2020-2021, along with Form GST DRC-07 in Reference No.ZD330225203576O, dated 20.02.2025 and quash the same as it is in gross violation of principles of natural justice, judicial



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discipline, is arbitrary, perverse and violative of Articles 14 and 19(1)(g) of the Constitution and to 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.

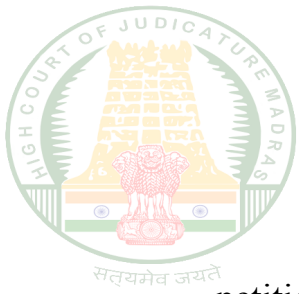
For Petitioner : M/s.M.N.Bharathi
For Respondent : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

The writ petition is filed challenging the impugned order dated 20.02.2025, which is an order of assessment passed under Section 73 of the TNGST Act, 2017.

2. M/s.M.N.Bharathi, learned counsel takes notice on behalf of the petitioner and Mr.P.Rajagopalan, learned Government Standing Counsel, who takes notice on behalf of the respondent.

3. The crux of the submissions made by the learned counsel for the petitioner is that though the petitioner submitted a reply, the impugned order of assessment was passed solely on the ground that the



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petitioner did not upload the supporting documents to substantiate the petitioner's contention. The learned counsel highlighted the circumstances under which the petitioner could not avail of the opportunity.

4. Per contra, learned Standing Counsel appearing on behalf of the respondents submitted that it is the assessee's responsibility to produce such supporting documents in support of their claim; therefore, the assessment order has been rightly passed.

5. I have considered the rival submissions and perused the material records of the case.

6. Considering the overall facts and circumstances, and the reasons why the petitioner could not avail of the opportunity, I am of the view that one more opportunity can be granted to the petitioner, especially since the impugned order is based solely on the failure to submit supporting documents.



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7. Normally, this Court grants such an opportunity on the additional condition of depositing 25% of the disputed tax. However, in the present case since the petitioner is dealing with exempt goods, no such condition is imposed.

8. In view thereof, this writ petition is ordered on the following terms:-

- i. The impugned order dated 20.02.2025 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.



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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 shall stand closed.

08.06.2026

Neutral Citation: No
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D.BHARATHA CHAKRAVARTHY, J.

rgm

To

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Office of the Assistant Commissioner (ST),
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