**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED: 09.06.2026

CORAM

**THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY**

**W.P.(MD)No.15314 of 2026**
**and W.M.P(MD)No.11459 of 2026**

Tvl. DD527 Veerachinnampatti Primary
Agricultural Co-operative Credit Society,
Rep. by its Secretary M.R.Kalimuthu,
S/o. Rajagopal,
1, Main Road, Veerachinnampatti,
Dindigul District-624 304. .. Petitioner

- Vs. -

1.The Commissioner of Commercial Taxes,
O/o The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Assistant Commissioner (ST),
Dindigul (Rural) Assessment Circle,
Commercial Taxes Building,
Sub-Collector Office Road,
Dindigul-624 007. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order of the second respondent in Reference No.ZD331225322285Q/2021-22 dated 20.12.2025 and quash the same and consequently, direct the second respondent to redo the assessment after providing adequate opportunity to the petitioner.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.P.Rajagopalan
Government Standing Counsel

**ORDER**

This writ petition challenges the impugned order dated 20.12.2025 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 Standing Counsel for 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 assessment 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-Fair price shop under Public Distribution System (PDS) | 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. Therefore, an opportunity is granted to the petitioner assessee.

5. Though normally the condition to deposit 25% is imposed, in this case, since it is pleaded that the petitioner's goods are exempted as they are for a fair price shop under the PDS scheme, no additional condition is imposed. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 20.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the second respondent;

(ii) 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.

**09.06.2026**

sji

NCC: Yes/No

To

1.The Commissioner of Commercial Taxes,
O/o The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Assistant Commissioner (ST),
Dindigul (Rural) Assessment Circle,
Commercial Taxes Building,
Sub-Collector Office Road,
Dindigul-624 007.

**D.BHARATHA CHAKRAVARTHY, J.**

sji

**W.P.(MD)No.15314 of 2026**

**09.06.2026**