



W.P(MD)No.14946 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 05.06.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.12946 of 2026
and
W.M.P(MD)No.11248 of 2026**

Tvl.V R Naanayam Stores
Represented by its Partner N Sournaram,
977/1, Cumbum Road,
Theni-625 531

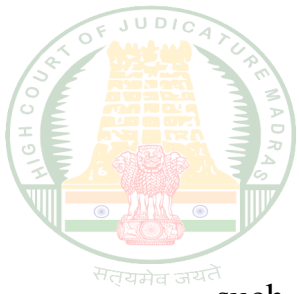
... Petitioner(s)

- Vs. -

The State Tax Officer Cum Commercial Tax Officer,
Theni- I Assessment Circle,
Theni

... Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF CERTIORARIFIED MANDAMUS calling for the records on the file of the respondent in GSTIN 33AAMFV3196N1ZG/2021-2022 dated 19.12.2025 and Form GST DRC-07 issued in reference number ZD331225318250Z, dated 20.12.2025 and uploaded in the portal, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections with supporting documents and pass



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such other order or orders as this Honble Court may deem fit in the circumstances of the case and render Justice.

For Petitioner :Mr.A.Chandra Sekaran
For Respondent :Mr.R.Parthiban
Government Standing Counsel

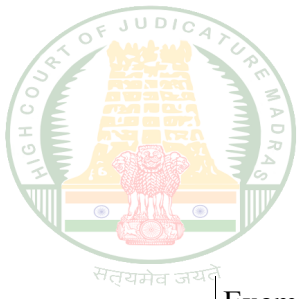
ORDER

This writ petition challenges the impugned order dated 19.12.2025 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 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
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Exemption claimed documents not produced.	Commodities exempted under GST Act, as per notification No.2/2017-Central Tax Rate dated 28.09.2017 as per entry numbers 45, 70, 72 & 74 having HSN 0173, 1006, 1008 & 1102.	Uploaded only in the portal. Consultant did not inform the petitioner.
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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. Therefore, an opportunity is granted to the petitioner assessee.

5.The learned counsel for the petitioner stated that since the petitioner is a trader in supply of Spices, Pulses, Millets, Edible Oils and Organic Products, which are exempted from tax, no additional condition is imposed.



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6.In view thereof, the Writ Petition is allowed on the following terms:

(i)since the petitioner is a trader in supply of Spices, Pulses, Millets, Edible Oils and Organic Products, which are exempted from tax, the impugned order dated 19.12.2025 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 raised.

(iv)No costs. Consequently, connected miscellaneous petition is closed.

05.06.2026

NCC:Yes/No
Ns



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D.BHARATHA CHAKRAVARTHY, J.

Ns

To
The State Tax Officer Cum Commercial Tax Officer,
Theni- I Assessment Circle,
Theni

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