BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 03.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14724 of 2026
and
W.M.P(MD)No.11072 of 2026

M/s.Shree Lakshmi Paints,
Rep. by its Proprietor K.Selvaraj,
GSTIN 33CCPPS0186L1Z1,
20 EC/A2,
A3, S.B.K. High School Road,
Aruppukottai. ... Petitioner

Vs.

The Deputy State Tax Officer-2,
Commercial Tax Building,
Aruppukottai. ...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 in the impugned Order in GSTIN No 33CCPPS0186L1Z1/ 2021-22 dated 19.12.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or pass such other orders as this Honble court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner :Mr.S.Karunakar

For Respondent :Mr.R.Parthiban
Government Advocate

ORDER

This writ petition is filed challenging the impugned order dated 19.12.2025, which is an order of assessment passed under Section 73 of the TNGST Act, 2017.

2. It is the contention of the petitioner that since the petitioner is engaged in the business of both taxable goods (paints) and exempt goods (vegetables), the liability has been imposed by taking into account the turnover relating to the exempt goods as well.

3. As a matter of fact, though the petitioner had filed a reply, the impugned order came to be passed solely on the ground that the petitioner had failed to produce proof in support of the claim that the turnover in question related to exempt goods.

4. The learned counsel appearing for the petitioner would submit that the petitioner is now in possession of further documents to substantiate the claim and that, if an opportunity is granted, the petitioner would place such additional proof before the authority.

5. Per contra, the learned Government Advocate appearing on behalf of the respondent would submit that it is for the assessee to claim and establish that the goods are exempt. Since the petitioner failed to produce the supporting documents, the assessing authority was justified in passing the impugned order.

6. I have considered the rival submissions made on either side and perused the materials available on record.

7. It is true that the burden lies upon the assessee to establish by producing appropriate evidence, that a particular turnover relates to exempt goods. A perusal of the impugned order shows that the assessing authority has held against the petitioner solely for want of supporting

proof. Since the petitioner now submits that such documents are available and can be produced in support of the claim, I am of the view that an opportunity may be granted to the petitioner. Ordinarily, such opportunities are granted subject to the condition of depositing 25% of the disputed tax amount. 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 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 stand raised.

iv. No costs. Consequently, the connected miscellaneous petitions shall stand closed.

03.06.2026

NCC:Yes/No
rgm

To

The Deputy State Tax Officer-2,
Commercial Tax Building,
Aruppukottai.

<u>D.BHARATHA CHAKRAVARTHY, J.</u>

<u>rgm</u>

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