



W.P(MD)No.15544 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 10.06.2026

CORAM

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

**W.P(MD)No.15544 of 2026
and
W.M.P(MD)No.11644 of 2026**

Tvl.A.K.Milk Agency,
Rep. by its Proprietor M.Balakumar,
Gstin 33bzbpb4966r1zy
8-2-33a, Thrupathiyamman Kovil Street
North Car Street
Sholavanthan, Madurai

... Petitioner(s)

- Vs. -

The Deputy State Tax Officer-II,
Madurai Rural (West) Assessment Circle,
Madurai

... Respondent(s)

Prayer :Writ Petition is filed under Article 226 of the Constitution of India, praying this Court 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 Ref No. 33BZBPB4966R1ZY / 2021-22 dated 16.12.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.



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W.P(MD)No.15544 of 2026

For Petitioner
For Respondents

:Mr.S.Karunakar
:Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 16.12.2025 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 Government Standing Counsel appearing for the respondents.

3.Upon perusal of the impugned orders, it can be seen that the petitioner did not avail the opportunity, when the show cause notice is uploaded and the final order was passed. Accordingly, the impugned ex-parte orders came to be passed.

4.Considering the plea made by the petitioner that the petitioner is dealing Milk and Milk Products which are exempted from tax, additional condition is not imposed.



W.P(MD)No.15544 of 2026

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

(i) The impugned order dated 16.12.2025 is 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.

(iv) Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall be raised.

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

10.06.2026

NCC: Yes/No

To
The Deputy State Tax Officer-II,
Madurai Rural (West) Assessment Circle,
Madurai



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D.BHARATHA CHAKRAVARTHY, J.

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