BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.15406 of 2026
and W.M.P(MD)Nos.11541 and 11543 of 2026

M/s.Heymraj Agencies
Represented by its Proprietor,
RA.Thiyagarajan,
S/o.R.Alagarsamy Naidu,
No.4, Sonai Konar Compound,
Nagamalai Pudur, Palkalai Nagar,
Madurai-625 021. .. Petitioner

- Vs. -

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

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 relating to the impugned order in bearing GSTIN No. 33AQKPT0470F1ZW/2021-22, dated 15.12.2025, passed by the respondent, quash the same as being arbitrary, illegal and in violation of the principles of natural justice and consequently, direct the respondent to undertake a fresh adjudication in accordance with law, after affording the petitioner, a reasonable opportunity of personal hearing and pass such further or other orders.

For Petitioner	:	Mr.N.Marimuthu
For Respondent	:	Mr.S.Vashik Ali Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 15.12.2025 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 respondent.

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 supply of Egg (other than pre packaged/labelled) (Raw unprocessed)	Impugned all notices and 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 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. Since it is pleaded that the petitioner is dealing with eggs, which is an exempted goods, no additional condition is imposed. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 15.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(ii) Within four weeks from the date of receipt of a web copy of this order, without waiting for a certified copy of the order, 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 are closed.

09.06.2026

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NCC: Yes/No

To

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

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.15406 of 2026

09.06.2026