BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 11.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15888 of 2026
and
W.M.P(MD)No.11907 of 2026

Tvl. Barani Enterprises,
Represented by its Proprietor,
D. Baskaran,
2/42, North Street,
Adaikalapuram,
Tiruchendur,
Tuticorin District - 628 207. ... Petitioner

Vs.

The Deputy State Tax Officer-2,
Tuticorin-III Assessment Circle,
Tuticorin. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARI, calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in GSTIN 33AFYPB3656G1ZB/2021-22 dated 16-12-2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner :Mr.A.Satheesh Murugan

For Respondent :Mr.P.Rajagopalan
Senior 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 TNGST Act 2017.

2. I have heard the learned counsel for the petitioner and the learned Senior Standing Counsel 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
Non-submission of supporting documents for the claim of exemption	The petitioner is dealing with exempted outward supply of Palm Jaggery bearing HSN Code: 1702, which is fully exempted from GST as per entry 94 of the Notification No.2/2017-Central Tax (Rate) dated 28.06.2017 and accordingly I filed my monthly returns claiming exemption on the same through GSTN Common Portal. Once, the supporting records if filed, the above issue shall be settled in accordance with law. Hence, one more opportunity for filing reply along with connected records.	The impugned order uploaded in the GST Portal due to without knowledge of the petitioner. The Accountant has not informed about the impugned order.

4. Considering the nature of the claim of exemption 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. But in this case, the commodity is an exempted from GST and therefore, an opportunity is granted to the petitioner assessee without any condition.

5. In view of this, the writ petition is allowed on the following terms:-

i. The impugned order dated 16.12.2025 shall stand set aside and the matter shall stand remanded back to the file of the respondent.
ii. Within four weeks of receiving the web copy of the order, the petitioner shall file reply along with supporting documents for claim of exemption, without waiting for a certified copy of the order.
iii. 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 stand raised.

v. No costs. Consequently the connected miscellaneous petition shall stand closed.

11.06.2026
(2/2)

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The Deputy State Tax Officer-2,
Tuticorin-III Assessment Circle,
Tuticorin.

W.P(MD)No.15888 of 2026
and
W.M.P(MD)No.11907 of 2026

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(2/2)