BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 15.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16038 of 2026
and
W.M.P(MD)No.12021 of 2026

Tvl. Sri Venkatachalapathy Traders,
Represented by its Proprietor, S.Siva,
31, 5th Street, Periyakadai Veethi,
Vadugaptty, Periyakulam,
Theni-625 603 ... Petitioner(s)

– Vs. -

The State Tax Officer/commercial Tax Officer,
Theni -I Assessment Circle
Commercial Tax Department,
Madurai Road,
Theni-625 603 ... 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 of the impugned Order passed by the Respondent in GSTIN 33BRPPS2710E1ZW/2021-2022 along with

Form GST DRC-07 in Reference No. ZD331225378641E Dated 24.12.2025 and quash the same as it is in gross violation of principles of natural justice, judicial discipline, is arbitrary, perverse and violative of Articles 14 and 19(1)(g) of the Constitution and to pass such further or other orders as this Honble Court may deem fit and proper in the facts and circumstances of the case and thus render justice

For Petitioner	:Mr.M.N.Bharathi
For Respondents	:Mr.R.Parthiban Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 24.12.2025 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.Even though this Court imposes 25% of the disputed tax amount as a condition to grant an opportunity, since in this case, the petitioner is said to have dealing with the exempted goods, no additional condition is imposed.

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

(i)Since the petitioner is dealing with the exempted goods, the impugned order dated 24.12.2025 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.

(ii)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.

15.06.2026

NCC:Yes/No

To
The State Tax Officer/commercial Tax Officer,
Theni -I Assessment Circle,
Commercial Tax Department,
Madurai Road, Theni 625 603

D.BHARATHA CHAKRAVARTHY, J.

Ns

W.P(MD)No.16038 of 2026
and
W.M.P(MD)No.12021 of 2026

15.06.2026