



W.P(MD)No.16040 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 15.06.2026

CORAM

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

**W.P(MD)No.16040 of 2026
and
W.M.P(MD)No.11999 of 2026**

Tvl.S.P.Saravanan,
Represented by its Proprietor,
Palanayandi Saravanan,
W2/s4/d30, Na. Sowdamman Koil Street,
Periyakulam,
Theni – 625603

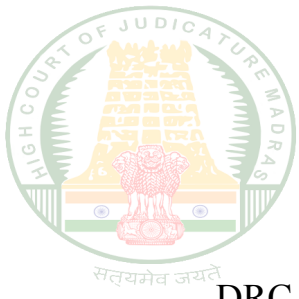
... Petitioner(s)

- Vs. -

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

... 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 33DJBPS6527M1ZS/2021-2022 along with Form GST



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DRC-07 in Reference No.ZD3312253785276 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.



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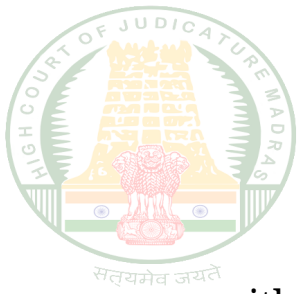
3.Upon perusal of the impugned orders, it can be seen that the petitioner did not avail the opportunity, when the show cause notice is uploaded and the final order was passed. Accordingly, the impugned ex-parte orders came to be passed.

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 20.12.2025 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



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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 be 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



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D.BHARATHA CHAKRAVARTHY, J.

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**W.P(MD)No.16040 of 2026
and
W.M.P(MD)No.12028 of 2026**



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