BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 16.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16311 of 2026
and
W.M.P(MD)Nos.12157 and 12160 of 2026

M/s.Southern Traders India Private Limited,
610/1A, Dindigul-Trichy NH Road,
Velvarkottai, Vadamadurai,
Dindigul-624 802,
Represented by its Director,
Muthupandian Sreedhar. ... Petitioner

Vs.

1. The State Tax Officer / Commercial Tax Officer,
Office of the Vedasandure Assessment Circle,
Commercial Tax Building,
Sub-Collector Office Road,
Dindigul-624 001.

2. The Sub-Registrar (Registration),
O/o.The Sub-Registrar,
Odanchatram,
Dindigul District. ...Respondents

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a WRIT OF CERTIORARI to call for the records pertaining to Impugned order of the 1st respondent in reference No. ZD331223267157J dated 29-12-2023 and subsequent third party recovery proceedings initiate by the 1st Respondent and same was issued to the 2nd Respondent vide reference No.GSTIN 33AAYCS4957K1ZG/2017-18 DT 14-01-2026 and quash the same as illegal and to pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and render justice.

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

ORDER

This writ petition is filed challenging the impugned order dated 29.12.2023 and the subsequent recovery proceedings dated 14.01.2026. The said order is an ex-parte assessment carried under Section 73 of TNGST Act, 2017.

2. The case of the petitioner is that he is engaged in the sale of milk products. The goods are entirely exempted from tax. However, on the ground that the petitioner failed to upload the documents in proof for exemption, the impugned order was passed. It is contended that due to lack of computer knowledge, the petitioner missed out the opportunity to reply to the show cause notice and upload the documents.

3. In view thereof, this Court has been granting an opportunity to the petitioner to once again appear before the authority and place on record the documents in support of their claim. Though normally 25% is ordered to be deposited, in this case, since the petitioner is dealing with the exempt goods, the usual condition is not imposed and the petitioner will be at liberty to bring it to the notice of the assessment authority about any such earlier exercise. I am not imposing any additional condition while remanding the matter back to the respondent authority in view of special and peculiar circumstances.

4.In view thereof, this Writ Petition is ordered on the following terms:

i. The impugned order dated 29.12.2023 and the subsequent recovery proceedings dated 14.01.2026 are set aside and the matter is remanded back to the file of the respondent for reconsideration.

ii. The petitioner shall appear before the respondent authority without fail and produce such documents in support of his claim for exemption and thereupon the same shall be considered 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. It is made clear that the authority shall act upon the web copy of this order without waiting for the certified copy of the order.

v. No costs. Consequently, connected miscellaneous petitions are closed.

16.06.2026

Neutral Citation: No
rgm

To

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   Dindigul-624 001.

2. The Sub-Registrar (Registration),
   O/o.The Sub-Registrar,
   Odanchatram,
   Dindigul District.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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