BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 15.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16222 of 2026
and
W.M.P(MD)No.12098 of 2026

Tvl.Smr Seafoods,
Rep. by is Proprietor S.Muthuraman,
No.281/41a, Madhavanair Colony,
Therespuram,
Thoothukudi – 628001 ... Petitioner(s)

– Vs. -

The State Tax Officer,
Tuticorin-2 Assessment Circle,
Tuticorin ... 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 records pertaining to the impugned order passed by the Respondent vide his order in GSTIN 33BIUPM9551R1Z3 Tax Period 2021-2022 dated 20.12.2025 and quash the same as it is illegal, without Jurisdiction and in gross violation of Principles of Natural Justice and to pass such further or other orders as this Honble High Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner	:Mr.A.Satheesh Murugan
For Respondents	:Mr.S.Vashik Ali Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 20.12.2025 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.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 dealers in live fist (Seafoods). The Live Fish is exempts from tax as per SL No.19 HSN Code 0301 of the Notification No.2/2017-Central Tax(Rate)dated 28.06.2017 and accordingly, petitioner filed his 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 show cause notice and the impugned order uploaded in the GST Portal due to without knowledge of the petitioner. The accountant never informed in the above said circumstances.

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

(i)Within a period of four weeks from the date of receipt of 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.

(ii)The impugned order dated 20.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent.

(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 raised.

(v)No costs. Consequently, connected miscellaneous petition is closed.

15.06.2026

NCC:Yes/No

To

The State Tax Officer,

Tuticorin-2 Assessment Circle,
Tuticorin

D.BHARATHA CHAKRAVARTHY, J.

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