BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 19.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16892 of 2026
and
W.M.P(MD)No.12522 of 2026

Tvl.R.Baakiyam,
Represented by its Proprietor TVL.Subramanian,
Main Road, 6, Nanguneri Taluk,
Kalkkad Post,
Tirunelveli - 627 501. ... Petitioner

Vs.

1. The Deputy State Tax Officer-2,
   Ambasamudram Assessment Circle,
   Ambasamudram – 627 401.

2. The Branch Manager,
   Tamilnadu Mercantile Bank Ltd,
   K.M.Complex 1st Floor,
   Cheranmahadevi Road,
   Kalakkad,
   Tirunelveli - 627501. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No.ZD331225370583G along with detailed order in GSTIN

33FVLPS2425G1ZG (Tax Period 2021-2022) both dated 24.12.2025 and quash the same 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.B.Naveen Kumar
For Respondent	: M/s.P.Rajagopalan Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 24.12.2025, which is an assessment order passed under Section 73 of TNGST Act, 2017.

2. Heard Mr.B.Naveen Kumar, learned counsel appearing for the petitioner and Mr.P.Rajagopalan, learned Government Standing Counsel, who takes notice on behalf of the respondents.

3. The case of the petitioner is that the petitioner is dealing with paddy. 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 pleaded that due to the

personal and business circumstances, the petitioner missed out the opportunity to reply to the show cause notice and upload the documents. In view thereof, the ex-parte order has been passed.

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;. Though normally 25% of the disputed tax amount is ordered to be deposited, in this case, since the petitioner is dealing with exempted goods, this Court is not not imposing any additional condition.

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

i. The impugned order dated 24.12.2025 shall stand set aside and the matter shall stand 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.

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

19.06.2026

Neutral Citation: No
rgm

To

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D.BHARATHA CHAKRAVARTHY, J.

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