



W.P(MD)No.16226 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.16226 of 2026
and
W.M.P(MD)No.12103 of 2026**

M/s.Arshad Trader,
Rep. by its Proprietor S.Jahirussain,
Gstin 33ahqpj3473r1zl, 7/9-4a,
Sha Building, Singarathoppu,
Sakkottai, Karaikudi Taluk.

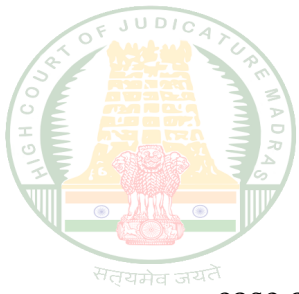
... Petitioner(s)

- Vs. -

The State Tax Officer,
The State Tax Officer,
Commercial Tax Building,
Tirupathur.

... 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 or order in the nature of the writ calling for the records in the impugned order in GSTIN Ref No.33AHQPJ3473R1ZL/2021-22 dated 15.12.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or pass such other orders as this Honble court may deem fit and proper in the circumstances of this



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case and thus render justice.

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For Petitioner
For Respondents

:Mr.S.Karunakar
:Mr.S.Vashik Ali
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 15.12.2025 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.



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4.Considering the plea made by the petitioner that the petitioner is dealing in Paddy which is exempted from tax, additional condition is not imposed.

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

(i)Since the petitioner is dealing in Paddy which is exempted from tax, the impugned order dated 15.12.2025 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.

(iv)Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall be raised.



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

15.06.2026

NCC:Yes/No

To

The State Tax Officer,
The State Tax Officer,
Commercial Tax Building,
Tirupathur.

D.BHARATHA CHAKRAVARTHY, J.

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