



W.P(MD)No.16383 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 16.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16383 of 2026

and

W.M.P(MD)No.12222 of 2026

M/s.MCP Traders,
Rep. by its Proprietrix M.Chitradevi,
GSTIN 33BIPPC2371C1ZP,
No.25, New Bus Stand Complex,
Sakkottai Road,
Puduvayal,
Sivagangai.

... Petitioner

Vs.

The State Tax Officer,
Commercial Tax Building Thirupathur,
Sivagangai.

...Respondent

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 in the impugned Order in GSTIN 33BIPPC2371C1ZP/2021-22 dated 29.12.2025 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 Hon'ble court may deem fit and proper in the circumstances of the case and thus render justice.



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For Petitioner : Mr.S.Karunakar
For Respondent : M/s.P.Sudarkodi Nachiar
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 29.12.2025. 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 business of grains. 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.

3. It is contended on behalf of the petitioner that owing to his lack of requisite knowledge and technical expertise to access notices and orders on the GSTN Common Portal, he was entirely dependent upon his part time accountant, who failed to notice the fact of issuing show cause notice.



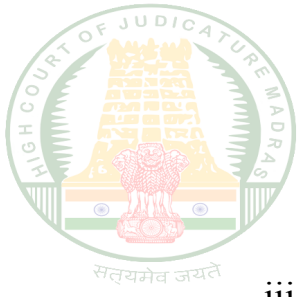
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4. In view thereof, this Court has been granting an opportunity to the petitioner to once again appear before the authority and place on record the documents in support of their claim. Though normally 25% is ordered to be deposited, in this case, since 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.

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

- i. The impugned order dated 29.12.2025 is 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.



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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 is closed.

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Neutral Citation: No
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To

The State Tax Officer,
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D.BHARATHA CHAKRAVARTHY, J.

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