BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 16.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16398 of 2026
and
W.M.P(MD)No.12237 of 2026

M/s. Kaviya Traders,
Rep by its Proprietor K Subramani,
GSTIN 33GPKPS8437G1ZC,
No. 257/4A1,
Indra Nagar,
Kallal,
Karaikudi. ... Petitioner

Vs.

The Deputy State Tax Officer II,
Thirupathur Assessment Circle,
Commercial Tax Building,
Thirupathur. ...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 - 33GPKPS8437G1ZC/2021-22 dated 26.12.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 26.12.2025. 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 coconut and agricultural 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.

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.

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 26.12.2025 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.

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.

16.06.2026

Neutral Citation: No
rgm

To

The Deputy State Tax Officer II,
Thirupathur Assessment Circle,
Commercial Tax Building,
Thirupathur.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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