BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.16566 of 2026
and
W.M.P(MD)No.12319 of 2026

Tvl. Kayatar Kovilpatti Collective Farm
Producer Company Limited,
Represented by its Director : Soundararaj Ramasubammal,
1 Rengaraman Complex, Madurai Main Road,
Kayathar, Tuticorin District 628 952. .. Petitioner

– Vs. -

Deputy State Tax Officer-1,
Kovilpatti-II Circle,
Commercial Tax Office Buildings,
Kovilpatti, Tuticorin District. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the respondent vide his proceedings in Form GST DRC-07, GSTIN : 33AAHCK1603K1ZS/2021-2022, dated 26.12.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice and further direct the respondent to redo the assessment afresh after providing him an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Ms.P.Sudarkodi Nachiar
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 26.12.2025 which is an assessment order passed under Section 73 of the TNGST Act, 2017.

2. I have heard the learned counsel for the petitioner and the learned Government Standing Counsel for the respondent.

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 dealing exempted outward supply of unpacked black gram bearing HSN Code:0713 and Maize bearing HSN Code:1005, which is fully exempted from GST vide entry 45 and 69 of Notification No.2/2017 Central Tax (Rate) dated 28.06.2017 respectively and accordingly, the petitioner filed monthly returns claiming exemption on the same through GSTN Common Portal. If it is so, the respondent has passed the impugned order by levying tax on the said exempted supply, which is against the provisions of the GST Act, 2017. Since, we have no knowledge about the notices issued by the respondent, we are not able to file objections to the show cause notice.	The show cause notice and 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. Since it is stated that the petitioner is dealing with the exempted goods of black gram and maize, no additional condition is imposed. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 26.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent;

(ii) Within a period of four weeks from the date of receipt of a web copy of this order, 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, without waiting for a certified copy of the order;

(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 the connected miscellaneous petition is closed.

17.06.2026

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NCC: Yes/No

To

Deputy State Tax Officer-1,
Kovilpatti-II Circle,
Commercial Tax Office Buildings,
Kovilpatti, Tuticorin District.

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD)No.16566 of 2026

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