BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 17.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16561 of 2026
and
W.M.P(MD)Nos.12321 and 12322 of 2026

Tvl. YK57T Marudhur Primary Agricultural Co-operative
Credit Society,
Represented by its Secretary Mr.Nandakumar,
102, Kuditheru, Marudur Kulithalai,
Karur-639 107. ... Petitioner

Vs.

The Deputy State Tax Officer-II,
Kulithalai Assessment Circle
Commercial Taxes Buildings,
Kulithalai. ...Respondent

Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in the impugned proceedings against the impugned order bearing Reference No.GSTIN : 33AAAAY2163P1Z6/2021-2022, dated 06.11.2025 passed by the respondent, under the provisions of CGST Act, 2017 and quash the same and consequently direct the respondent to pass DE NOVO order.

For Petitioner	:Mr.S.Lakshmi Narayanan
For Respondent	:Mr.S.Vashik Ali Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 06.11.2025, which is an assessment order passed under Section 73 of the TNGST Act, 2017.

2. The case of the petitioner is that he is engaged in agricultural business and that they are a co-operative credit society. The goods are entirely exempt from tax. However, on the ground that the petitioner failed to upload the documents in support of the claim of 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 relevant documents.

3. In view thereof, an ex-parte order has been passed. In a case of this nature, 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 well within the time of limitation to file an appeal ie., against the impugned order dated 06.11.2025, and further, since it is the case of the petitioner, he is engaged only in agricultural business and that the same is exempt from tax, I am not imposing the said condition while

remanding the matter back to the respondent authority, in view of the special and peculiar circumstances of the case.

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

(i) The impugned order dated 06.11.2025 shall stand set aside and the matter is remanded back to the file of the respondent;

(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) The authority shall act upon the web copy of this order without waiting for the certified copy of the order.

(v) No costs. Consequently the connected miscellaneous petitions are closed.

17.06.2026

NCC:Yes/No
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D.BHARATHA CHAKRAVARTHY, J.

sji

To
The Deputy State Tax Officer-II,
Kulithalai Assessment Circle
Commercial Taxes Buildings,
Kulithalai.

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