BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.16513 of 2026
and
W.M.P(MD)No.12302 of 2026

Tvl. Shalom Trading Company,
Represented by its Proprietor D S.Manoj Abraham
GSTIN 33BDAPM0146F1Z6
183, Shalom, Kanagaraj Street,
Ponnappa Nagar Colony,
Nagercoil, Kanniyakumari-629 004. .. Petitioner

- Vs. -

The Deputy State Tax Officer,
Nagercoil-2 Assessment Circle,
Commercial Taxes Buildings,
Mead Street, Nagercoil. .. 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 on the file of the respondent in GSTIN : 33BDAPM0146F1Z6/2021-22 dated 11.12.2025 for the assessment year 2021-2022 passed by the respondent under Section 73 of the TNGST Act, 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 11.12.2025 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
Disallowance of exemption claimed on outward supply of unbranded Maida by treating the entire reported exempt turnover as taxable.	The petitioner is engaged only in the trading of unbranded Maida which are exempt commodities under Notification No.2/2017-Central Tax (Rate) and the corresponding State Notification. The turnover was correctly disclosed as exempt turnover in GSTR-1, GSTR-3B and GSTR-9 returns. No GST was collected from customers since the goods were bona fide treated as exempt supplies. The impugned order contains no discussion on classification, exemption notification, or reasons for denying the exemption and is therefore, a non-speaking order.	All notices, remindersand hearing intimations were uploaded only on the GST portal. The assessee, being a small trader, had limited knowledge of GST law and portal based compliances. GST compliances were entrusted to a part time accountant. The accountant failed to inform the assessee about the notices and assessment proceedings. Consequently, the assessee remained unaware of the proceedings and could not submit objections or supporting documents before the assessment order was passed.

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 in unbranded maida, which is said to be an exempt commodity, no additional condition is imposed. It is also noted that the petitioner has already deposited 10% of the disputed tax amount at the time of filing the appeal.

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

(i) The impugned order dated 11.12.2025 and the order in appeal dated 02.06.2026 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;

(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

sji

NCC: Yes/No

To

The Deputy State Tax Officer,
Nagercoil-2 Assessment Circle,
Commercial Taxes Buildings,
Mead Street, Nagercoil.

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD)No.16513 of 2026

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