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.16576 of 2026
and W.M.P(MD)No.12328 of 2026

Tvl. Kandhan Agency
Represented by its Proprietor D.Kandamurugan
GSTIN 33BQDPK6292A1Z5
New No.17/1240, Old No.17/1240,
Kasipanthan Street,
Karanthai, Thanjavur-613 002. .. Petitioner

– Vs. -

The Deputy State Tax Officer-2,
Thanjavur -1 Assessment Circle,
Commercial Taxs Buildings,
Station No.20/3, Sachidhanantha Moopanar Road,
Thanjavur-613 001. .. 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 : 33BQDPK6292A1Z5/2021-22 dated 30.12.2025 for the assessment year 2021-22 passed by the respondent under Section 73 of 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.R.Parthiban
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 30.12.2025 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 PAPAD by treating the entire reported exempt turnover as taxable.	The petitioner is engaged only in the trading of PAPAD which are exempt commodities under Entry No.96 falling under Heading 1905 in 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, reminders and 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 with the exempted goods of Papad and 50% of the disputed tax amount has already been recovered, no additional condition is imposed. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 30.12.2025 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

The Deputy State Tax Officer-2,
Thanjavur -1 Assessment Circle,
Commercial Taxs Buildings,
Station No.20/3, Sachidhanantha Moopanar Road,
Thanjavur-613 001.

D.BHARATHA CHAKRAVARTHY, J.

sji

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