BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 18.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16736 of 2026
and
W.M.P(MD)Nos.12410 and 12412 of 2026

Kolappan ... Petitioner(s)

– Vs. -

The Deputy State Tax Officer-2,
Thuckalay-1 Assessment Circle,
Commercial Taxes Building,
Kattathurai,
Kanyakumari District. ... Respondent(s)

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari, calling for the records relating to the impugned orders passed by the respondent in his proceedings in GSTN 33AAMFK5358B1ZG/2021-22 dated 29-12-2025 and quash the same as unconstitutional and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner :Mr.J.Sivaram
For Respondents :Mr.R.Parthiban
Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 29.12.2025, 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 appearing for the respondents.

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
The Respondent concluded that the Petitioner is engaged exclusively in the "supply of cement" taxable at 18% and disallowed the claimed exemption of Rs. 23,45,850.00 in its entirety.	The Petitioner is the Sole Proprietor of M/s. K.R. Traders, dealing in multiple commodities including cement clinkers, which under specific circumstances fall within scope of exemption entries. Figures uniformly matched between Table 8 of Form GSTR-1 and Table 3.1(c)/3.1(e) of Form GSTR- 3B.	The notices and hearing web links were merely uploaded onto the 'View Additional Notices and Orders' tab of the common portal and never physically served. Furthermore, the 63-year-old Petitioner was suffering from severe, age- related physical health ailments and lacks technological literacy.

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 on the condition of depositing 25% of the disputed tax amount.

5. In view of this, the writ petition is allowed on the following terms:

(i)Within four weeks of receiving the web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the respondent, without waiting for a certified copy of the order.

(ii) Upon such deposit, the impugned order dated 29.12.2025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent.

(iii) 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.

(iv)Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised.

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

18.06.2026

NCC:Yes/No
Ns
To
The Deputy State Tax Officer-2,
Thuckalay-1 Assessment Circle,
Commercial Taxes Building,
Kattathurai,
Kanyakumari District.

D.BHARATHA CHAKRAVARTHY, J.

Ns

W.P(MD)No.16736 of 2026
and
W.M.P(MD)Nos.12410 and 12412 of 2026

18.06.2026