BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 19.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.17034 of 2026
and
W.M.P(MD)No.12624 of 2026

Tvl.Sekar Agro Foods,
Represented by its Proprietor,
Sundarasekar,
50A, Toovipuram,
West II,
Tuticorin District 628 003. ... Petitioner

Vs.

Deputy State Tax Officer – 1,
Tuticorin-2 Assessment Circle,
Commercial Tax Office Buildings,
Tuticorin District. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS, calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in Form GST DRC-07, GSTIN. 33JXLPS7569M1Z8/2021-22, dated 19.12.2025 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 re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act and to pass such further or other orders as this Honble High Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner	: Mr.A.Satheesh Murugan
For Respondent	: M/s.P.Sudarkodi Nachiar Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 19.12.2025, 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 representing the revenue.

3. The case of the petitioner is that the petitioner is dealing with salt. The goods are entirely exempted from tax. However, on the ground that the petitioner failed to upload the documents in proof for exemption, the impugned order was passed.

4. 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 documents for the claim of exemption	The petitioner deals with exempted transport service of salt bearing SAC Code:996511 which is fully exempted from GST as per Entry 21 of Notification No. 12/2017-Central Tax (rate) dated 28-06-2017. The petitioner is ready to file reply along with connected documents for the claim of exemption from GST.	The show cause notice and impugned order have uploaded in the GST portal. The accountant never informed in the above. Hence, could not be able to take further steps within time.

5. 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. Since the petitioner deals with exempted transport service of salt, no additional condition is imposed.

6. In view thereof, this writ petition is ordered on the following terms:

i. The impugned order dated 09.12.2025 shall stand set aside and the matter shall stand remanded back to the file of the respondent for reconsideration.

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. No costs. Consequently the connected miscellaneous petition shall stand closed.

19.06.2026

Neutral Citation: No
rgm

To

Deputy State Tax Officer – 1,
Tuticorin-2 Assessment Circle,
Commercial Tax Office Buildings,
Tuticorin District.

D.BHARATHA CHAKRAVARTHY, J.

rgm

W.P(MD)No.17034 of 2026
and
W.M.P(MD)No.12614 of 2026

19.06.2026