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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23-10-2026

CORAM

THE HON'BLE MR JUSTICE G.R.SWAMINATHAN

WP(MD) No. 30350 of 2026

CNR:{HCMD011487722026}

&

W.M.P.(MD)Nos.23158 & 23159 of 2026

Tvl. POOJA SHRI TRADERS
Represented by its Proprietrix P.Manju,
First Floor, No.23-72, IInd Shop,
S.s.Colony,
Madurai - 625010.

..Petitioner(s)

Vs

1. The Deputy State Tax Officer - 1
   Madurai Rural South Assessment Circle,
   Madurai - 20.

2. The Karyur Vysya Bank
   No.28 74, Amman Sannathi Street,
   Madurai - 625001.

..Respondent(s)

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 1st respondent vide his order Reference No.ZD330626055368 dated 05.06.2026 and the original order passed by the 1st Respondent vide his order in GSTIN 33EPPPM2207P1ZG/2021-22 dated 30.12.2025 quash the same as it is 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.

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For Petitioner(s): M/s Naveen Kumar B

For Respondent(s): Ms.P.Sudarkodi Nachiar
Government Advocate

ORDER

The writ petition is filed challenging the impugned order of assessment passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017, dated 30.03.2026 and the order dated 05.06.2026, whereby the rectification applications filed by the petitioner were rejected.

2.The crux of the submissions made by the learned counsel for the petitioner is that, in the rectifications, the petitioner has pointed out that the petitioner is dealing with coconut, which is exempt goods. As a matter of fact, with reference to the same discrepancy, when the proceedings were subsequently initiated and the petitioner pointed out the same, the claim was restricted. But, however, inspite of the same, the impugned orders were passed disallowing the claim of the petitioner.

3.Per contra, the learned Government Standing Counsel would submit that, when the petitioner claims to be dealing with exempt goods, the onus is on the assessee to take a specific plea and also file supporting documents in respect thereof.

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4.I have considered the rival submissions made on either side and perused the material records of the case.

5.Considering the fact that the petitioner could not avail the opportunity during the original assessment proceedings and was not able to prove his case, and considering the fact that the petitioner diligently pursued the same by way of rectification applications, I am of the view that one more opportunity can be granted to the petitioner. Normally, such opportunities are extended on equitable grounds with additional conditions. Since, in this case, it is stated that the petitioner is dealing with the exempt goods, no additional condition is imposed. It will also be open for the petitioner to bring to the notice of the respondent authority itself about the subsequent proceedings which are canvassed before this court.

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

i. The impugned orders dated 30.12.2025 & 05.06.2026 are set aside and the matter is remanded back to the file of the respondent;

ii. Within four weeks from the date of receipt of a web copy of this order, the petitioner shall file such reply and documents in support of its claim before the respondent and it is for the respondent to consider the

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same in accordance with law and pass 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;

No costs. Consequently the connected miscellaneous petitions a closed.

23-10-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To
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G.R.SWAMINATHAN, J.
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