BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **30.07.2026**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.21742 of 2026
and
W.M.P.(MD) Nos.16225 and 16226 of 2026

M/s.Amma Enterprises,
Represented by its proprietor
Subramanian Shunmugam ... Petitioner

/vs./

Assistant Commissioner
Tuticorin II Assessment Circle
Tuticorin - 2
Tamilnadu. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the respondent in Order Reference No. ZD331125259723G dated 14.11.2025 and quash the same as illegal and direct the respondent to remand the matter for reconsideration.

For Petitioner : Mr.P.Selvakumar

For Respondent : Mr.R.Parthiban
counsel for the State of Tamil Nadu

ORDER

Mr.R.Parthiban, learned counsel for the State of Tamil Nadu, takes notice for the respondent.

2.By consent, this writ petition is disposed of at the time of admission, after hearing the learned counsel for the petitioner and the learned counsel for the State of Tamil Nadu appearing for the respondent.

3.The petitioner is before this Court against the impugned order passed by the respondent bearing Reference No.ZD331125259723G dated 14.11.2025.

4.The petitioner claims that the petitioner is engaged in sale of exempted products, namely, chicken and vegetables. It is noticed that the petitioner has filed monthly returns and the annual returns. However, the petitioner failed to respond to the intimation in ASMT 10 during the scrutiny of the returns filed by the petitioner. Thereafter, the petitioner has been issued with the intimation in DRC 01 A, which was not responded to. Finally, the petitioner was issued with a show cause notice that preceded the impugned order, which has also not been responded to.

5.The argument of the learned counsel for the petitioner appears to be that the petitioner is a semi literate person and is merely engaged in sale of poultry and vegetable products and was unaware of the intimations and the notices that preceded the impugned order. He submits that the petitioner has sufficient records to prove that the petitioner dealt only with an exempted goods and will produce necessary documents.

6.It is noticed that several cases under similar circumstances have been closed by the authority after returns were filed and during the scrutiny, intimations were issued, which have not responded by the dealers. Most of the dealers are either semi literate or from semi organized sector. Proceedings under Section 67 ought to have initiated by causing an investigation and by seizing the records. Thereafter, a notice either under Section 73 or under Section 74 or presently under Section 74 for the period after 2024-25 could have been issued.

7.Considering the fact that *prima facie* there are no contra records to show that the petitioner is otherwise not entitled to the exemption, I am inclined to remit the case back to the respondent to pass a fresh order on merits.

8.Accordingly, the impugned order passed by the respondent bearing Reference No.ZD331125259723G dated 14.11.2025 is hereby quashed and the case is remitted back to the respondent to pass a fresh order subject to the petitioner filing a reply to the show cause notice in GST DRC-01 dated 06.09.2025 together with requisite documents to substantiate the case by treating the impugned order dated 14.11.2025 as an addendum to the show cause notice dated 06.09.2025, within a period of thirty days from the date of receipt of a copy of this order.

9.In case, the petitioner complies with the above stipulations, the respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three months of such reply. Subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner, if any, shall also stand automatically vacated.

10.It is made clear that the bank attachment shall be lifted subject to the filing of a reply to the show cause notice dated 06.09.2025 and the petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned order.

11.In case, the petitioner fails to comply with any of the stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this writ petition was dismissed *in limine* today.

12.Needless to state, before passing any such order, the respondent shall issue due notice on the petitioner.

13.It is open for the respondent to seize the records and verify as to whether the petitioner was indeed engaged in sale of poultry and vegetable products, which are exempted under notification issued by the Government.

14.This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
mm

30.07.2026

To

Assistant Commissioner
Tuticorin II Assessment Circle
Tuticorin - 2
Tamilnadu.

C.SARAVANAN, J.

mm

W.P.(MD) No.21742 of 2026

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