IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-05-2026

CORAM

THE HON'BLE MRS.JUSTICE L.VICTORIA GOWRI

WP No. 19348 of 2026 &

WMP.Nos.10614 & 10618 of 2026

Anandhan Rajesh
(Trade name SREE FLYASH BRICKS AND
PAVING BLOCKS) Represented by its proprietor,
Flat No.203/2, Kilikodi Village, Kavaripettai
Tiruvallur, Tamilnadu - 601206.

..Petitioner(s)

Vs

1. Deputy Commissioner (CT)
   DC GST Appeal, Chennai-1,
   Greams road, Main Building, 2nd Floor,
   Chennai-06.

2. Assistant Commissioner
   Gummidipoondi Tiruvallur, Tamilnadu.

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of Constitution of India to call for the records of Order of Assessment in DRC-07 bearing Reference No ZD330924085348Z in GSTIN/ID 33ARIPR5427K1ZG / Apr 2023 Mar 2024 dated 12.09.2024 passed by the 2nd respondent and to quash the same and pass such other order or orders as this Honourable Court may deem fit and proper in the facts and circumstances of the case and render justice.

For Petitioner(s): Mr.R.Ganesh Kanna

For Respondent(s): Ms.P.Selvi, Government Advocate

ORDER

Challenging the impugned Order passed in GSTIN/ID ZD330924085348ZG/ Apr 2023 Mar 2024 dated 12.09.2024 by the second respondent under the TNGST Act 2017, the present Writ Petition has been filed.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate appearing for the respondents.

3. The learned counsel appearing for the petitioner submitted that the impugned Order has been passed for the assessment year 2023-2024 and it is an exparte order without giving an opportunity of hearing to the petitioner.

4. The learned Government Advocate categorically contended that though the impugned order is an exparte order, she would draw attention of this Court to the fact that the petitioner failed to avail opportunities given to the petitioner by way of notices dated 11.03.2024 and 13.06.2024 and only after that the impugned Order came to be passed on 12.09.2024 and hence, the same requires no interference.

5. The learned counsel appearing for the petitioner would submit that the petitioner is ready to deposit 40% of the disputed tax liability within a period of one month from the date of receipt of a copy of this Order and he had also made an endorsement to that effect.

6. In view of the above submissions, the impugned Order is set aside and the case is remitted back to the second respondent subject to the petitioner depositing 40% of the disputed tax liability within a period of one month from the date of receipt of a copy of the Order. On such deposit, the respondent shall consider the matter afresh and dispose of the same within a period of two months by giving notice to the petitioner.

7. In case the Petitioner fails to comply with any of the stipulations, the second 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.

8. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

13-05-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

vrc

To

1. Deputy Commissioner (CT)
   DC GST Appeal, chennai-1,
   Greams road, Main Building, 2nd Floor, Chennai-06.

2. Assistant Commissioner
   Gummidipoondi Tiruvallur, Tamilnadu.

L.VICTORIA GOWRI, J.

vrc

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