IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-05-2026

CORAM

**THE HON'BLE MRS.JUSTICE L.VICTORIA GOWRI**

WP No. 19403 of 2026
and W.M.P.Nos.20683 and 20684 of 2026

Tvl.VVG Classic Hallow Bricks,
Rep by its Proprietor Mr. Varadharajan
No. 8 /1139A, Pooluvapatti Post,
Opp to Srikumaran Timbers,
P.N. Road, Tiruppur,
Tiruppur District - 641 602. ..Petitioner

Vs

1. The Assistant Commissioner (ST),
   Rural I Assessment Centre,
   Commercial Taxes Office,
   42 Kumaran Road,
   Tiruppur 641601.

2. The Deputy Sales Tax Officer (ST),
   Rural I Assessment Centre,
   Commercial Taxes Office,
   42 - Kumaran Road,
   Tiruppur - 641601. ..Respondent(s)

Writ Petition filed under Article 226 of Constitution of India seeking issuance of a Writ of Certiorari calling for the records pertaining to the assessment order passed by the second respondent in FORM GST DRC-07 with reference No. ZD331125509864F along with order in original dated 29.11.2025 and quash the same as illegal, devoid of merits and against the principles of natural justice.

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|---|---|---|
| For Petitioner | : | Mr.M.Varun Pandian |
| For Respondents | : | Mrs.P.Selvi<br>Government Advocate |

**ORDER**

Challenging the impugned Order passed in FORM GST DRC-07 with reference No. ZD331125509864F along with order in original dated 29.11.2025 by the second respondent under the TNGST Act 2017, Rule-99, 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 financial year 2021-2022 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 15.08.2025 and 18.09.2025 and only after that the impugned Order came to be passed on 29.11.2025 and hence, the same requires no interference.

5. The learned counsel appearing for the petitioner would submit that the petitioner is ready to deposit 25% 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 25% 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 bank attachment shall be lifted and 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
SRM

**L.VICTORIA GOWRI, J.**

SRM

To

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   Rural I Assessment Centre,
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