IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-05-2026

CORAM

THE HONOURABLE MRS.JUSTICE L.VICTORIA GOWRI

WP No. 19434 of 2026
and WMP.Nos.20712 & 20713 of 2026

1. PSLR Internationals
Represented by its Partner, Mr.
Dhayalan Ethiraj No.21 Sri
Venkateswara Nagar Extension
Valayankadu Post Tiruppur 641 601

Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FAC)
North 1 Assessment circle, Tiruppur

2.The Assistant Commissioner
Tiruppur (North-1) Tiruppur-I Tiruppur.

Respondent(s)

PRAYER

calling for the records with respect to the Impugned Order vide Ref.No. ZD3312252688158 dated 17.12.2025 passed under section 73 by the 2nd Respondent along with summary of the Order videRef.No.ZD3312252688158 dated 17.12.2025 under FORM GST DRC-07 passed by the 2nd Respondent and also the proceedings dated 17.12.2025 passed by the 1st Respondent and quash the same and pass orders.

For Petitioner(s):	Ms.Gayathri Vasudevan
For Respondent(s):	Mrs.P.Selvi Government Advocate

ORDER

Challenging the impugned order dated 17.12.2025 bearing Ref.No.ZD3312252688158, this writ petition has been filed.

2.This writ petition is disposed of at the admission stage itself by the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents.

3.The learned counsel for the petitioner submitted that the impugned order has been passed for the assessment year 2022-2023 and it is an *exparte* order without giving an opportunity of hearing to the petitioner.

4.The learned Government Advocate submitted that though the impugned order is an *exparte* order, the petitioner would have drawn attention of this Court to the fact that the petitioner failed to avail the opportunities given to the petitioner by way of notices dated 26.08.2025 and personal hearing dated 23.10.2025, 05.11.2025 and 17.11.2025, and thereafter only the impugned order came to be passed on 17.12.2025 and hence, the same requires no interference.

5.The learned counsel for the petitioner submitted that the petitioner has already deposited 60% of the disputed tax liability.

6.In view of the above, the impugned order dated 17.12.2025 is set aside and the case is remitted back to the file of the 2nd respondent. The 2nd respondent shall verify if the petitioner has already deposited 60% of the disputed tax liability amount. If the petitioner has already deposited 60% of the disputed tax liability amount, the 2nd respondent shall consider the matter afresh and dispose of the same within a period of two (2) months after giving notice to petitioner.

7.If the petitioner has not deposited 60% of the disputed tax liability amount as stated above, the petitioner is directed to deposit 25% of the disputed tax liability amount within a period of one (1) week from the date of receipt of a copy of this order. In case the petitioner fails to comply with any of the stipulations, the 2nd 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.In the result, this Writ Petition is disposed of with the above directions. Consequently, the connected miscellaneous petitions are closed. No costs.

13-05-2026

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

To

1.The Assistant Commissioner (ST)
(FAC)
North 1 Assessment circle, Tiruppur

2.The Assistant Commissioner
Tiruppur (North-1) Tiruppur-I
Tiruppur.

L.VICTORIA GOWRI J.

krk

WP No. 19434 of 2026 and
WMP.Nos.20712 & 20713 of 2026

13-05-2026