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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

Case QR

WP No. 45637 of 2026

and WMP No.51237 of 2026

CNR: {HCMA012676512026}

Theun-Usualco (OPC) Pvt Ltd
Rep. by Accounts Manager.Karthi.R
No. 636, Oppanakara Street,
Coimbatore, Tamil Nadu 641 001

..Petitioner(s)

Vs

Assistant Commissioner (ST)(FAC)
R.G. Street Circle,
Coimbatore.

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari call for the records of the Impugned Assessment Order in Ref. No ZD331225044836E dated 03.12.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22 from the files of the respondent herein, quash the same.

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For Petitioner(s): Ms. Aparna Nandakumar

For Respondent(s): Mr. R. Sethu Prabakaran
Government Advocate (Taxes)

ORDER

The present Writ Petition has been filed challenging the assessment order dated 03.12.2025 along with the summary of order in Form DRC-07 passed by the respondent.

2. The learned counsel for the petitioner submits that although the petitioner had filed a detailed reply to the show-cause notice, the respondent failed to consider the same in its proper perspective. He contends that the impugned order was passed in violation of the principles of natural justice and, therefore, prays that the impugned order be set aside and the matter be remanded to the respondent for fresh consideration.

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3. In response, the learned Government Advocate (Taxes) appearing for the respondent submits that the detailed order was passed only after duly considering the reply filed by the petitioner. He further submits that since the order has been passed on merits, the petitioner, if aggrieved, must exhaust the statutory remedy by filing an appeal before the Appellate Authority rather than approaching this Court by way of a writ petition.

4. A perusal of the record reveals that the petitioner had filed a reply and participated in the adjudication proceedings. However, the alleged non-consideration of the reply filed by the petitioner on a factual issue cannot be entertained by this Court, as an efficacious alternative remedy is available to the petitioner by way of a statutory appeal.

5. In view of the position stated above, the Writ Petition stands dismissed. However, liberty is granted to the petitioner to prefer an appeal before the Appellate Authority, subject to the condition that the petitioner pays a sum of Rs.5,000/- (Rupees Five Thousand only) as costs to the **Principal, Government Naturopathy Medical College and Hospital, Account No. 7883022723, IFSC Code: IDIB000M157**, within a period of two (2) weeks from the date of receipt

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of a copy of this order. The petitioner is directed to file the appeal before the Appellate Tribunal along with the proof of payment of costs and a copy of this order, within a period of two (2) weeks from the date of such payment. Upon fulfillment of the aforesaid condition, the Appellate Authority is directed to take the appeal on file ***without insisting upon limitation,*** and pass appropriate orders on merits and in accordance with law, after providing a reasonable opportunity of being heard to the petitioner, as expeditiously as possible. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

10-11-2026

Asi

To

The Assistant Commissioner (ST)(FAC)
R.G. Street Circle, Coimbatore.

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KRISHNAN RAMASAMY, J.

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