BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 13.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4108 of 2026
and
W.M.P.(MD).Nos.3415 to 3417 of 2026

M/s.Sripavi Garments,
Represented by its Proprietrix
S.Vasanthakokila ... Petitioner

Vs

The Assistant Commissioner of CGST and Excise,
Karur Division,
No.15, Gowripuram Extension,
Annan Nagar,
Karur-629 002. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for records on the file of the respondent in its impugned order in Original No. 05/GST/AC/2025 vide GSTIN : 33 AWBPV0804A1Z7/2017-18 and 2018-19 dated 07.02.2025 in form DRC-07 bearing DIN : 20250259XN040000ADCD dated 07.02.2025 for the tax period July 2017 to March 2019 and quash the same as it is being contrary to the provision of CGST Act, 2017 and further direct the respondent to pass fresh DE NOVO Assessment Order in terms of Section 73 of the CGST Act, 2017.

For Petitioner : Mr.S.Kannan

For Respondent : Mr.M.Dilip Kumar,
Standing Counsel

O R D E R

This writ petition has been filed challenging the impugned order dated 07.02.2025 passed by the respondent.

2. Mr.N.Dilip Kumar, learned Standing Counsel, takes notice on behalf of the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage.

3. The learned counsel for the petitioner would submit that an assessment order was initially passed on 31.08.2023 for the assessment year 2018–2019. Challenging the said order, the petitioner filed a writ petition before this Court in W.P.(MD).No.23238 of 2023. This Court, by order dated 29.07.2024, remanded the matter back to the respondent for fresh consideration. Pursuant to the remand, notice was issued to the petitioner and the petitioner participated in the proceedings. However, according to the petitioner, due to financial crisis, he was not in a position to effectively pursue the matter, and under such circumstances, the impugned order dated 07.02.2025 came to be passed.

4. The learned Standing Counsel appearing for the respondent would submit that pursuant to the remand order dated 29.07.2024, sufficient opportunity was granted to the petitioner. Though the petitioner participated in the proceedings, no proper reply was filed. Therefore, the respondent passed the present assessment order dated 07.02.2025 in accordance with law. Hence, there is no infirmity in the impugned order warranting interference by this Court.

5. Considering the submissions made on either side, it is seen that the original assessment order dated 31.08.2023 was set aside by this Court in W.P.(MD).No.23238 of 2023 and the matter was remanded to the respondent for fresh consideration. Pursuant thereto, the petitioner was afforded an opportunity of hearing. Though the petitioner participated in the proceedings, no effective reply was filed. The reason now assigned by the petitioner that he was facing financial crisis cannot be accepted as a valid ground to set aside the impugned order, particularly when adequate opportunity had already been granted by the respondent.

6. In such circumstances, this Court is not inclined to interfere with the impugned order dated 07.02.2025.

7. Accordingly, the writ petition stands dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

13.02.2026

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

To
The Assistant Commissioner of CGST and Excise,
Karur Division,
No.15, Gowripuram Extension,
Annan Nagar,
Karur-629 002.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.4108 of 2026

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