BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3587 of 2026
& W.M.P(MD)Nos.2925 & 2931 of 2026

M/S.Logic Mining and Constructions Pvt Ltd
Rep. by its Managing Director
Mr. Srikanth Uuranki Chowdhry
No. 8-2-672/S/501A, Sufi Chambers
Road No. 1, Banjara Hills
Secunderabad, Hyderabad - 500034

... Petitioner

Vs.

1. The Additional Commissioner of GST and Central Excise
No.1, Williams Road
Cantonment, Tiruchirapalli - 620001.

2. The Assistant Commissioner of GST and Central Excise
Thanjavur Division, Ponnanagar
Medical College Road, Thanjavur - 613007

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, call for the records pertaining to the impugned Order-in-Original No. 25/2024-25-GST dated 30.03.2025, passed by the 1st Respondent and the consequential impugned Form GST DRC-13 notice dated 12.12.2025, issued by the

2nd Respondent in File No. GEXCOM/TAR/F/GST/1365/2025-CGST-DIV-TN and quash the same.

For Petitioner : Mr.Hari Radhakrishnan

For Respondent : Mr.N.Dilipkumar

ORDER

This writ petition has been filed challenging the impugned order dated 30.03.2025 passed by the 1st respondent.

2. Mr.N.Dilipkumar, learned counsel, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the stage of admission itself.

4. The learned counsel for the petitioner would submit that in this case, an application was filed by the petitioner for cancellation of Registration on 26.03.2025. Subsequent to the same, the impugned order dated 30.03.2025 came to be passed by the respondent. Thereafter, the

GST Registration of the petitioner was cancelled vide order dated 23.04.2025. However, since the assessment order was passed subsequent to the filing of application for cancellation of GST Registration, the petitioner remained unaware of the said assessment order. Under these circumstances, the impugned bank attachment order was passed by the respondent on 12.12.2025. Upon the said attachment only, the petitioner came to know about the impugned order and hence, now, he filed this petition.

5. On the other hand, the learned counsel for the respondent would submit that in this case, initially, the petitioner had filed the reply and also participated in the personal hearing in the course of conducting the proceedings. Subsequently, due to the change of proper officer, the new proper officer/1st respondent had once again issued notices for production of some documents and calling the petitioner for personal hearing. However, the petitioner had deliberately failed to produce the documents and to appear before the respondent.

6. Further, he would contend that having participated in the proceedings, now, it is not proper for the petitioner to make a plea that he is not aware of the impugned order passed by the respondent. He would also submit that the petitioner is involved in bill trading activities and hence, he prays for dismissal of this petition.

7. Heard the learned counsel for the petitioner and the learned counsel for the respondents and also perused the materials available on record.

8. In the case on hand, initially, after the receipt of notice in DRC-01, the petitioner had filed his reply and participated in the personal hearing. Subsequently, due to the change of proper officer, the new proper officer/1st respondent had once again issued notices for production of relevant documents and personal hearing. However, the petitioner had deliberately failed to produce the said documents and to appear before the respondent. Under these circumstances, the impugned assessment order was passed on 30.03.2025.

9. In the meantime, the petitioner had filed an application for cancellation of Registration on 26.03.2025. Pursuant to the same, GST Registration of the petitioner was cancelled by the respondent vide order dated 23.04.2025. According to the petitioner, due to the cancellation of GST Registration, he remained unaware of the assessment order.

10. However, as rightly contended by the respondent, having filed the reply and participated in the personal hearing, now, it is not proper for the petitioner to make a plea that he is not aware of the uploading of assessment order and hence, the reason assigned by the petitioner is not acceptable.

11. Normally, after participating in the proceedings, it is the duty of an Assessee to verify the GST web portal for subsequent development in the said proceedings. However, in this case, though the assessment order was passed as early as on 30.03.2025, no steps were taken by the petitioner to challenge the assessment order for a period of 11 months. Now, the petitioner had filed this petition by taking a stand that he is not

aware of the uploading of assessment order and as stated above, this Court is not in a position to accept the reason assigned by the petitioner.

12. Further, it appears that the petitioner had filed the application for cancellation of GST Registration only after the quantification of tax liabilities by the 1st respondent, which comes around a sum of Rs.5 Crore. Hence, it is not fair on the part of the petitioner to approach this Court and make such a plea of ignorance. That apart, it was pointed out by the respondent that the petitioner is also involved in bill trading. When such being the case, this Court is not inclined to entertain this petition.

13. At this juncture, the petitioner seeks liberty to file an appeal against the assessment order. In this regard, he undertook to pay additional 10% of disputed tax amount, over and above the statutory pre-deposit, to the respondent. Further, he would request this Court to lift the attachment order for making payment of 20% of the disputed tax amount to the respondents.

14. In view of the above, though this petition has been filed challenging the impugned order dated 30.03.2025, considering the submissions made by the petitioner, this Court is inclined to grant liberty to the petitioner to file an appeal against the impugned assessment order on terms.

15. Accordingly, the liberty is granted to the petitioner to file an appeal against the assessment order, subject to the payment of additional 10% of disputed tax amount over and above the 10% of statutory pre-deposit to the respondent-Department, as agreed by the petitioner, within a period of two weeks from the date of receipt of a copy of this order. As requested above, the petitioner is permitted to utilize his bank account for the payment of 20% of the disputed tax amount to the respondent. Thus, upon production of a copy of this order, the respondents shall instruct the concerned Bank to release only to the extent of 20% of the disputed tax amount from the petitioner's bank account for making the payment as stated above. Upon such payment, the concerned Appellate Authority is directed to take the appeal on record, if it is otherwise in

order, and decide the same, on merits and in accordance with law, as expeditiously as possible.

16. In the result, this writ petition is dismissed, as devoid of merits, with the above liberty. No costs. Consequently, the connected miscellaneous petitions are also closed.

09.02.2026

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

To

1. The Additional Commissioner of GST and Central Excise
No.1, Williams Road
Cantonment, Tiruchirapalli - 620001.

2. The Assistant Commissioner of GST and Central Excise
Thanjavur Division, Ponnanagar
Medical College Road, Thanjavur - 613007

KRISHNAN RAMASAMY.J.,

nsa

W.P.(MD)No.3587 of 2026
& W.M.P(MD)Nos.2925 & 2931 of 2026

09.02.2026