BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.02.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3744 of 2026
& W.M.P(MD)Nos.3052 & 3053 of 2026

Tvl Eminent Textile Mills Private Limited
1/28l, Rajapalayam Main Road
Dhalavaipuram, Rajapalayam
Virudhunagar - 626117

... Petitioner

Vs.

The State Tax Officer
Raiapalayam - 2 Assessment Circle
Commercial Taxes Building
Rajapalayam-626117

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned detailed order bearing Reference detailed order bearing Reference No.33AACCE9714G1ZS/2019-2020 dated 30.08.2024 along with the summary order in Form GST DRC 07 bearing Reference No.ZD3308242844834 dated 30.08.2024 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice.

For Petitioner : Mr.G Natarajan

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 30.08.2024 passed by the respondent.

2. The learned counsel for the petitioner would submit that in this case, the show cause notice was issued by the respondent on 30.05.2024. At the time of issuance of said notice, the petitioner's employee, who is handling all the GST related matters, was hospitalized and hence, he was unable to file any reply and also he had not appeared for personal hearing before the respondent. Under these circumstances, the impugned assessment order came to be passed.

3. Further, he would submit that aggrieved over the said assessment order, a rectification application was filed by the petitioner on 29.11.2024, however, the same was rejected by the respondent vide

order dated 21.01.2025. Against the rejection order, a writ petition in WP.(MD)No.11150 of 2025 was filed before this Court, however, the same was dismissed vide order dated 23.04.2025 by granting liberty to the petitioner to file an appeal against the rectification rejection order. Subsequently, a writ appeal was also preferred by the petitioner in WA(MD)No.1821 of 2025 and the same was also dismissed on 14.07.2025 by confirming the aforesaid order. Thereafter, SLP(C)No. 21711 of 2025 was filed by the petitioner before the Hon'ble Apex Court and the same was dismissed on 11.08.2025 by confirming the said order of the Hon'ble Division Bench of this Court.

4. By referring the aforesaid litigations, he would submit that till date the challenge was made only against the rectification rejection order but not against the assessment order. Hence, now, he seeks liberty of this Court to file an appeal against the impugned assessment order.

5. In reply, the learned Additional Government Pleader appearing for the respondent would submit that in this case, all the notices were issued vide RPAD and the same was duly received by the petitioner. In

spite of the same, the petitioner had neither filed their reply nor appeared for personal hearing. Hence, he would contend that the question of violation of principles of natural justice would not arise. Therefore, he would requests this Court to pass any appropriate orders with regard to the filing of appeal on terms.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and also perused the entire materials available on record.

7. In the case on hand, it appears that during earlier occasions, the petitioner had only challenged the order of rejection of rectification application and the same has attained its finality at the level of Hon'ble Apex Court, whereby, a direction was issued to the petitioner to file an appeal against the said rectification rejection order. However, the original assessment order was not challenged by the petitioner prior to the filing of this petition.

8. According to the petitioner, initially, the show cause notice was issued by the respondent on 30.05.2024. At the time of issuance of said notice, the petitioner's employee, who is handling all the GST related matters, was hospitalized and hence, he was unable to file any reply and also he had not appeared for personal hearing before the respondent. Under these circumstances, the impugned assessment order came to be passed.

9. However, this Court is not inclined to accept the above submission for a reason that though the employee, who was handling the GST related matters, was hospitalized, the petitioner, being a Private Limited Company, is supposed to have explored alternative ways to file the reply for the show cause notice. Without doing the same, now, they had filed this petition by stating that they were not in a position to file any reply and the same is not acceptable. In such case, this Court is not inclined to entertain the present petition.

10. At this juncture, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file the appeal against

the impugned assessment order dated 30.08.2024 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file the appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

11. Further, it was submitted that the petitioner had already paid 20% of disputed tax amount (10% towards statutory pre-deposit for filing appeal against rectification rejection order and 10% towards recovery) and now, he is willing to pay additional 5% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 30.08.2024, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file appeal against the impugned assessment order.

12. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

13. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal, against the assessment order dated 30.08.2024, before the concerned Appellate Authority, within a period of four weeks from the date of receipt of copy of this order, subject to the payment of 5% of the disputed tax amount, over and above the 20% of disputed tax amount, which was already paid to the respondent. Upon payment of said amount, the Appellate Authority shall consider the said appeals filed by the petitioner, if it is otherwise in order, on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

12.02.2026

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

To

The State Tax Officer
Raiapalayam - 2 Assessment Circle
Commercial Taxes Building
Rajapalayam-626117

KRISHNAN RAMASAMY.J.,

nsa

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