BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **24.03.2026**

CORAM:

THE HONOURABLE **MR.JUSTICE N.SATHISH KUMAR**
AND
THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN

W.A.(MD)No.395 of 2026
and
C.M.P.(MD)Nos.3684 & 3685 of 2026

M/s.Sri Pavi Garments,
Rep.by its Proprietrix S.Vasasnthakokila,
No.75, Kamarajapuram West,
Sengunthapuram Post,
Karur-639 002. ...Appellant

Vs.

The Assistant Commissioner of CGST & Excise,
Karur Division,
No.15, Gowripuram Ext.,
Annan Nagar,
Karur-639 002. ...Respondent

PRAYER:- Writ Appeal– filed under Clause 15 of the Letters Patent, to set aside the order passed by this Court in W.P.(MD)No.4108 of 2026 dated 13.02.2026.

For Appellants : Mr.S.Kannan
For Respondent : Mr.R.Gowrishankar
Standing Counsel

JUDGMENT

(Judgment of the Court was delivered by **N.SATHISH KUMAR, J.)**

This writ appeal is filed challenging the interim order granted by this Court dated 13.02.2026 in W.P.(MD)No.4108 of 2026.

2.Challenging the order of the learned Single Judge dismissing the writ petition filed assailing the assessment order, the writ petition has been filed. The appellant/writ petitioner has initially challenges the assessment order, which was passed on 31.08.2023 for the assessment year 2018-19 in W.P.(MD)No.23238 of 2023. The writ Court by an order dated 29.07.2024 remanded the matter back to the respondent for fresh consideration. Pursuant to the said direction a fresh show cause notice has been issued and the appellant has already participated in the proceedings. After such participation, the present assessment order came to be passed on 07.02.2025. The same has been challenged once again on the ground that due to financial crisis, the appellant could not effectively pursue the matter. Now the writ Court taking note of the fact that the appellant has already participated in the matter and mere financial crisis cannot be a ground to challenge the assessment order once again, dismissed the writ petition. Challenging the same, the appellant has filed the present appeal.

3.The learned counsel for the appellant has reiterated the submissions made before the learned Single Judge.

4.This Court, having considered the submissions and perused the materials on record, has already granted an opportunity by setting aside the earlier assessment order dated 31.08.2023. Having participated in the said proceedings, now it cannot be stated that due to financial crisis, he could not effectively pursue the matter and therefore, the assessment is bad in law.

5.Except the above submission, no other grounds whatsoever have been stated to challenge the assessment order. Hence, we do not find any merits in this appeal and accordingly, this appeal is dismissed. However, it is open to the appellant to avail the statutory remedy of appeal before the appropriate authority, in the manner known to law. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

[N.S.K., J.] & [M.J.R., J.]
24.03.2026

Index :Yes/No
Internet :Yes
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To

The Assistant Commissioner of CGST & Excise,
Karur Division,
No.15, Gowripuram Ext.,
Annan Nagar,
Karur-639 002.

N.SATHISH KUMAR, J.
AND
M.JOTHIRAMAN, J.

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W.A.(MD)No.395 of 2026

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