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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**17.03.2026**

CORAM:

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No. 7413 of 2026
and
W.M.P.(MD) No.6086 of 2026

A Prabhu ... Petitioner

Vs

1. The State Tax Officer (FAC),
Kulithalai Assessment Circle,
Kulithalai,
Karur District.

2. The Assistant Commissioner (State Taxes),
Kulithalai Circle,
Karur District.

3. The Deputy Commissioner (State Taxes),
Karur Division,
Karur District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned Form GST DRC-07 order dated 22.05.2025, quash the same as illegal, and consequently, direct the respondents to defreeze the petitioner's bank account.

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For Petitioner : Mr. R.Rama Guru

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

O R D E R

This writ petition is filed challenging the impugned order dated 22.05.2025. By the said order passed under Section 73 of the TNGST Act, 2017, for the tax period 2021-22, it is noted there are certain defects.

2. The learned counsel for the petitioner submits that as the entire exercise was conducted only by uploading the show cause notice and the order in the portal, the petitioner could not make use of the opportunity.

3. The learned Additional Government Pleader would submit that as per the Act and the rules framed thereunder, uploading of the show cause notice as well as the order amounts to service and therefore, without availing the opportunity, belatedly, the present writ petition is being filed.

4. I have considered the rival submissions made on either side and

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perused the assessment order, the grounds on which the defects are noted and the tax liability on the other heads imposed. I have also considered the reason that is mentioned in the affidavit filed in support of the writ petition for not participating in the assessment proceedings.

5. On an overall consideration of the facts and circumstances of the case, I am of the view that one opportunity can be granted to the petitioner, however, on condition to deposit 25% of the disputed tax amount.

6. In view thereof, this writ petition is allowed on the following terms:

(a) Within four (4) weeks from the date of receipt of the web copy of the order, without waiting for the certified copy of the order, the petitioner shall deposit 25% of the disputed tax amount;

(b) Upon such deposit, the impugned order, dated 22.05.2025 shall stand set aside and the matter is remanded back to the file of the first respondent for fresh disposal;

(c) It will be open for the petitioner to appear before the first

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respondent and file a reply and also place on record such documents in support of its claim and to raise all grounds, both factual and legal, before the first respondent;

(d) It is for the first respondent to consider and pass orders afresh in accordance with law;

(e) It is made clear that if the first respondent finds in favour of the petitioner, thereafter the deposit amount can be adjusted for the other liabilities of the petitioner;

(f) Needless to mention that since the impugned order is set aside, the freezing of the bank account shall stand raised; and

(g) No costs. Consequently, connected miscellaneous petition is closed.

NCC : Yes/No **17.03.2026**
apd
To
1. The State Tax Officer (FAC),
Kulithalai Assessment Circle,
Kulithalai,
Karur District.

2. The Assistant Commissioner (State Taxes),
Kulithalai Circle,
Karur District.

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D.BHARATHA CHAKRAVARTHY.,J.

apd

3. The Deputy Commissioner (State Taxes),
Karur Division,
Karur District.

ORDER MADE IN

W.P(MD)No. 7413 of 2026

17.03.2026

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