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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 10.04.2026

CORAM

THE HONOURABLE MR.JUSTICE **HEMANT CHANDANGOUDAR**

W.P.(MD)No.10021 of 2026
and
W.M.P.(MD)No.7876 of 2026

Tvl.S.K.Subbareddiar,
Rep. by its Proprietor,
Kasthuri Subbareddiar,
No 121-178H, Thiruchuli Road,
Aruppukottai Virudhunagar 626 101. ... Petitioner

vs.

The Assistant Commissioner (ST) (FAC),
Aruppukottai Assessment Circle,
Virudhunagar District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN 33AHFPS7103J1ZC/2023-24 and in summary order Ref No. ZD330225036027U dated 04.02.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2023-24.

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For Petitioner :Mr.Raja Karthikeyan
For Respondent :Mr.R.Suresh Kumar
Additional Government Pleader
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ORDER

The petitioner challenges the impugned assessment order dated 04.02.2025 passed by the respondent. By the said order, the respondent has fixed a liability of Rs.1,69,82,706/- (CGST + SGST), along with interest of Rs.24,37,134/- and a penalty of Rs.1,69,66,768/-.

2. The petitioner's grievance is that the said assessment order was passed without affording an opportunity of hearing.

3. Mr. R. Sureshkumar, learned Additional Government Pleader, who accepts notice on behalf of the respondent, submitted that notice was issued to the petitioner through the online portal and that, despite such service, the petitioner did not file any objection. Therefore, according to him, the impugned assessment order does not warrant interference.

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4. Heard the submissions made on either side and perused the materials available on record.

5. The petitioner submits that he has already made payment to the tune of Rs.1,69,82,706/- and seeks one more opportunity to file objections to the notice issued by the respondent. In view of the fact that the impugned assessment order was passed in the absence of any objection from the petitioner, this Court is inclined to set aside the same in order to secure the ends of justice.

6. Accordingly, the writ petition is allowed and the impugned assessment order in GSTIN No.33AHFPS7103J1ZC/2023-24 and the summary order in Ref. No.ZD330225036027U dated 04.02.2025 are hereby set aside. The petitioner is directed to file objections to the assessment within a period of 30 days from the date of receipt of a copy of this order. Upon receipt of such objections, the respondent shall consider the same on its own merits and pass appropriate orders in accordance with law within a further period of 30 days.

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7. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

Index :Yes / No **10.04.2026**
Internet :Yes / No
NCC :Yes / No

cmr

To

The Assistant Commissioner (ST) (FAC),
Aruppukottai Assessment Circle,
Virudhunagar District.

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HEMANT CHANDANGOUDAR, J.

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