BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**10.06.2026**

CORAM:

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15660 of 2026
and
W.M.P(MD)Nos.11744 and 11746 of 2026

Nahul Communication
Rep.By its Proprietor D.Usharani,
D/o.Devaraj,
No.1/16611, Main Road,
Tharagampatti Kadavur Tk,
Karur District – 621311 .. Petitioner(s)

– Vs. -

1.The Commissioner of CGST And Central Excise,
O/o. the Commissioner of Cgst and Central Excise,
No.1, Williams Road,
Cantonment,
Trichy - 620 001.

2.The Superintendent of CGST and Central Excise,
Karur - V, Range,
Karur Division,
No.15, 3rd Floor,
Gowripuram Extension,
Karur – 639002. ... Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the

Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to impugned order of the 2nd Respondent in Order-In- Original No. 04/2025 - GST(SUPDT) dated 17.02.2025 for the assessment year 2020-21 2020-21 and quash the same and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner	: Mr.B.Rooban
For Respondent	: Mr.R.Gowri Shankar Senior Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 17.02.2025. The same is an order of assessment passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017.

2.Upon perusal of the impugned orders, it can be seen that the petitioner did not avail the opportunity, when the show cause notice is uploaded and the final order was passed. Accordingly, the impugned ex-parte orders came to be passed.

3.Normally, this Court imposes a condition of 25% deposit for remitting the matter back. In this case, it is submitted by the learned counsel for the petitioner that since 100% of the tax amount has already been recovered, no need to impose additional condition.

4.This Court, takes into account the said submission, is of the view that one more opportunity can be granted to the petitioner. This writ petition is ordered on the following terms:

(i)Since100% of the tax amount had already been recovered, the impugned order dated 17.02.2025 shall stand set aside and the matter stands remitted back to the file of the respondent.

(ii)The petitioner shall appear before the respondent without fail and file such reply and produce such documentary evidence in support of his claim and the respondent authority shall pass orders fresh in accordance with law, as expeditiously as possible.

(ii)It is also made clear that since the matter is remanded back for fresh disposal, freezing of the petitioner's bank account shall stand raised.

(iii)No costs. Consequently, connected miscellaneous petitions are closed.

10.06.2026

D.BHARATHA CHAKRAVARTHY.,J.

Ns

To
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ORDER MADE IN
W.P(MD)No.15660 of 2026
and
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