BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.05.2026

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THE HON'BLE MR.JUSTICE **D.BHARATHA CHAKRAVARTHY**

W.P.(MD)No.14308 of 2026
and
W.M.P.(MD)Nos.10727 and10729 of 2026

M/s.Dharmarathina Textile Private Limited,
Rep by its Managing Director,
No.187-B, Madurai Road,
Aruppukkottai, Virudhunagar District. ... Petitioner

vs.

1.The Assistant Commissioner (ST), Aruppukkottai
Assessment Circle, Aruppukkottai,
Virudhunagar District.

2.The Deputy Commissioner (GST),
4th Floor, Commercial Tax Building,
Dr.S.V.K.S.Thangaraj Salai, Madurai- 625020. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records relating to the impugned order in GSTIN 33AACCG4849G1ZO/2021-22 dated 11.08.2025 arid consequential rejection of rectification petition order dated 12.11.2025 and subsequent bank attachment order dated 17.04.2026 in Roc.A3/94/2023 passed by the 1st Respondent and quash the same as illegal.

For Petitioner :Mr.S.Saravana Kumar
For Respondents :Mr.D.Gandhiraj
Special Government Pleader
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ORDER

This writ petition challenges the impugned order dated 11.08.2025 which is an assessment order passed for the assessment year 2021-2022 under Section 73 of the GST Act 2017.

2.I have heard the learned counsel for the petitioner and the learned Additional Government Pleader representing the revenue.

3.By the impugned order, the assessment was made ex-parte because the petitioner did not utilise the opportunities provided. The discrepancies and grounds on which the assessment order was issued, the dealer's explanation on merits, and the reasons for not participating in the assessment proceedings are summarised briefly and presented in a table below:

Discrepancies found/grounds on which the order is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Questioning the turn over from bills.		Opportunity was not granted to the petitioner. Hearing notice display only on portal and same was not knowledge by the petitioner till the bank attached order.

4.Considering the nature of the discrepancies noted, the explanation provided by the assessee and the reason given before this Court for not availing the opportunity, I believe that an opportunity can be granted to the assessee to present their submissions and produce the relevant supporting documents before the respondent assessing officer. This Court has been extending such opportunities on equitable grounds; however under appropriate conditions. Therefore, an opportunity is granted to the petitioner assessee on the condition of depositing 25% of the disputed tax amount. It is stated that already a credit of Rs.38,00,000/- is available in the ledger.

5.In view thereof, the Writ Petition is allowed on the following terms:

(i)Within a period of four weeks from the date of receipt of web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the respondent, without waiting for a certified copy of the order; The said 25% of the amount shall be calculated after deducting the credit amount already available.

(ii)Upon such deposit, the impugned order dated 13.112025 shall stand set aside, and the matter shall stand remanded back to the file of the respondent.

(iii)The assessee shall appear before the respondent without fail and submit their reply and documents in support of their claim, and it is for the respondent to consider the matter afresh and pass orders in accordance with law.

(iv)Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall raised.

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

NCC :Yes / No **20.05.2026**

cmr

To

1.The Assistant Commissioner (ST), Aruppukkottai
Assessment Circle, Aruppukkottai,
Virudhunagar District.

2.The Deputy Commissioner (GST),
4th Floor, Commercial Tax Building,
Dr.S.V.K.S.Thangaraj Salai, Madurai- 625 020.

D.BHARATHA CHAKRAVARTHY, J.

cmr

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