BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 10.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.15411 of 2026
and
W.M.P(MD)No.11547 of 2026

Tvl A.K.S Dairy,
Rep by its Proprietor Karuppusamy,
S/o.Alakiyana Gounder, No.5/68, Akkaraipatti Village,
Odaipatty Post, Dindigul 624 618 ... Petitioner(s)

– Vs. -

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005

2.The Deputy Commercial Tax Officer/ State Tax Officer (Fac),
Palani -Ii Assessment Circle, Commercial Taxes Office,
Periyavudaiyar Kovil Pirivu,
Kothaimangalam, Palani 624 618 ... Respondent(s)

Prayer : Writ Petition is 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 Ref. No.ZD3311253101519 dated 18.11.2025 for the assessment year 2021-22 and quash the same.

For Petitioner	:Mr.B.Rooban
For Respondents	:Mr.R.Parthiban Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 18.11.2025 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 Government Standing Counsel appearing for the respondents.

3.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.

4.In view thereof, this Court has been granting an opportunity to the petitioner to once again appear before the authority and place on record the documents in support of their claim. Normally 25% is ordered to be deposited. In this case, since considering the contention that is raised the same is recovered even before the issuance of notice, no additional condition is imposed.

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

(i)The impugned order dated 18.11.2025 is set aside and the matter is remanded back to the file of the respondent for reconsideration.

(ii)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.

10.06.2026

NCC:Yes/No

D.BHARATHA CHAKRAVARTHY, J.

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To
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