**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED: 12.06.2026

CORAM

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

**W.P.(MD)No.15809 of 2026**
**and**
**W.M.P(MD)No.11837 of 2026**

Tvl. Darshan Heritage Living Private Limited,
GSTIN : 33AAHCD4029J1ZR,
Represented by its Managing Director Chithra Gunasekaran,
No.5/58/2, C.M.Patty,
Karur-639 108. .. Petitioner

- Vs. -

1.The Deputy Commissioner (CT),
SGST Appeal, Brough Road,
Erode-638 002.

2.The Deputy Commercial Tax Officer,
Kulithalai Assessment Circle,
Karur-639 001. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned order in Form GST DRC-07 bearing reference No.ZD3310251275003/2021-22, dated 14.10.2025 issued by the second respondent and quash the same.

For Petitioner : Mr.Durairaj Sethuraman

For Respondents : Mr.R.Parthiban
Government Standing Counsel

**ORDER**

The Writ Petition is filed challenging the impugned order dated 14.10.2025, which is an assessment order passed under Section 73 of the TNGST Act, 2017.

2. The crux of the submissions made by the learned counsel for the petitioner is that, eventhough the petitioner filed a reply, the opportunity of personal hearing was not availed and the documents were not produced, owing to the ill health of the person looking after the matter. The petitioner is in possession of such supporting documents and, if given an opportunity, he will produce the same.

3. The learned Government Standing Counsel would submit that the onus is on the assessee to produce the documents in support of their claim made in the reply. Eventhough an opportunity was given, the assessee did not avail the same and the order has become final.

4. I have considered the rival submissions made on either side and perused the material records of the case.

5. On a perusal of the impugned order, it can be seen that only because the supporting documents were not filed, the assessee's claim has been rejected. Since the assessee contends that, if given an opportunity, the documents will be produced, I am of the view that one more opportunity can be granted. Normally, such an opportunity is granted subject to an additional condition of depositing 25% of the disputed tax amount. Since, in this case, it is stated that 96% of the disputed tax has already been recovered, no additional condition is imposed.

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

(i) The impugned order dated 14.10.2025 shall stand set aside, and the matter shall stand remanded back to the file of the second respondent;

(ii) Within three weeks from the date of receipt of a web copy of this order, the assessee shall appear before the second respondent without fail and submit their reply and documents in support of their claim, and it is for the second 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 stand raised;

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

**12.06.2026**

sji
NCC: Yes/No
To

1.The Deputy Commissioner (CT),
SGST Appeal, Brough Road,
Erode-638 002.

2.The Deputy Commercial Tax Officer,
Kulithalai Assessment Circle,
Karur-639 001.

**D.BHARATHA CHAKRAVARTHY, J.**

sji

**W.P.(MD)No.15809 of 2026**

**12.06.2026**