BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.06.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.16016 of 2026
and
W.M.P(MD)Nos.11978 and 11981 of 2026

M/s. Hyath Hydrostatics and Engineerings
Private Limited,
Represented by its Director,
Benito Zuarus,
No.139/1, Eragudi,
Mettupalayam Road,
Karikali Village,
Tiruchirappalli-621210 .. Petitioner

– Vs. -

1.The Deputy State Tax Officer,
Kulithalai, Karur, Erode.

2.The Deputy Commissioner (ST)
(GST-Appeal), Erode. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order under Section 73 of the GST Act, 2017 under Reference No.ZD331125160617J dated 10.11.2025 along with GST DRC-07 summary of the order dated 10.11.2025 and proceedings in GSTIN : 33AAECH2133G1Z4/2021-22 dated 10.11.2025 passed by the first respondent and quash the same as it is illegal and in gross violation of the principles of natural justice and further direct the first respondent to redo the assessment afresh after providing the petitioner an opportunity of personal hearing as per the provisions of GST Act, 2017.

For Petitioner	:	Mr.S.Abdul Navas
For Respondents	:	Mr.R.Parthiban Government Standing Counsel

ORDER

This writ petition challenges the impugned order dated 10.11.2025 which is an assessment order passed under Section 73 of the TNGST Act, 2017.

2. I have heard the learned counsel for the petitioner and the learned Government Standing Counsel for the respondents.

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 assessment is passed	Explanation offered by the Assessee on merits	Explanation for not availing the opportunity
Claim of ITC under Section 17(5) for the assessment year 2021-2022	The petitioner in carrying out the business of services of repainting and rewelding which is classified under HSN 7219, 3208, 3806 etc., the availment of input credits is in dispute.	The petitioner did not file reply and expare order passed.

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 first 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.

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

(i) Within four weeks from the date of receipt of a web copy of the order, the petitioner shall deposit 25% of the disputed tax amount with the first respondent, without waiting for a certified copy of the order;

(ii) Upon such deposit, the impugned order dated 10.11.2025 shall stand set aside, and the matter shall stand remanded back to the file of the first respondent;

(iii) The assessee shall appear before the first respondent without fail and submit their reply and documents in support of their claim, and it is for the first 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 petitions are closed.

12.06.2026

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NCC: Yes/No

To

1.The Deputy State Tax Officer,
Kulithalai, Karur, Erode.

2.The Deputy Commissioner (ST)
(GST-Appeal), Erode.

D.BHARATHA CHAKRAVARTHY, J.

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