

W.P.(MD)No.3241 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 09.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3241 of 2026
& W.M.P(MD)No.2669 of 2026

M/s. Sri Sakthimurugan Crusher
Represented by its Proprietor A.Jayaram
GSTIN 33ACVPJ9975C1Z2
420, Kothapulli, K. Thanathankottai
K. Pudukkottai, Dindigul Taluk
Dindigul District 624 705

... Petitioner

Vs.

The Commercial Tax Officer/The State Tax Officer
Nilakottai Assessment Circle
Commercial Taxes Buildings
Nitakottai, Dindigul District

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorarified Mandamus, to call for the
records on the file of the respondent in GSTIN /ID
33ACVPJ9975C1Z2 /2020-21 (Reference No. ZDD330225121855L)
dated 13.02.2025 by the Respondent under section 73 of TNGST Act
2017 and to quash the same as cryptic, non-speaking,illegal , arbitrary,
wholly without jurisdiction and direct the respondent to pass assessment



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order afresh after considering the reply and records filed by the petitioner.

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For Petitioner : Mr.Sudalai Muthu N

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 13.02.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the respondent in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these



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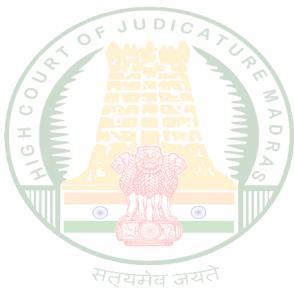
circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner.

Therefore, this petition has been filed.

5. Further, he would submit that the respondent has already recovered 80% of the disputed tax amount from the petitioner. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

6. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that notice dated 25.11.2024 was sent through physical mode of service. But the petitioner failed to avail the said opportunity. Hence, he requests this Court to pass appropriate orders.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.



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8. In the case on hand, it was contended by the respondent that the show cause notice in DRC-01 dated 25.11.2024 was served physically to the petitioner. However, upon perusal of acknowledgment of postal department, it is clear that the said notice was received on 23.11.2024, which is 2 days prior to the date of issuance of said notice. Even in the assessment order, it has been stated that the notice dated 25.11.2024 was served to the petitioner on 23.11.2024. In such case, it is clear that there is some discrepancies in issuance of the notice, due to which, the petitioner was not aware of the issuance of the said show cause notice. In such circumstances, this Court is of the view that the impugned assessment order came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice. Therefore, this Court finds that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner.

9. Further, it was submitted by the learned counsel for the petitioner that the respondent has already recovered 80% of the disputed



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tax amount from the petitioner. In such view of the matter, this Court is inclined to set aside the impugned order dated 13.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-

- (i) The impugned order dated 13.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration.
- (ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of a copy of this order.
- (iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.
- (iv) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the respondents are directed to release the attachment, and instruct the concerned bank to de-freeze the bank account of the petitioner,



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immediately upon the production of a copy of this order.

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10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

09.02.2026

Speaking/Non-speaking order

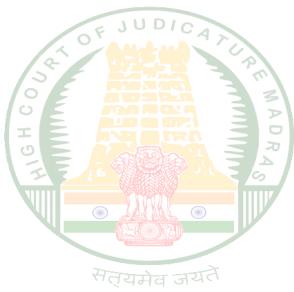
Index : Yes / No

Neutral Citation : Yes / No

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To

The Commercial Tax Officer/The State Tax Officer
Nilakottai Assessment Circle
Commercial Taxes Buildings
Nitakottai, Dindigul District



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KRISHNAN RAMASAMY.J.,

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