



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17796 of 2026

and WMP.Nos.19127, 19129 & 19130 of 2026

Vijaybalaji Fabs Represented by its Partner
MR.M.Balasubramaniam
SF No.400/1, Poothottam, Veerapandi,
Tiruppur, Tamil Nadu 641605.

..Petitioner

Vs

1. The Assistant Commissioner (ST) (FAC)
Tiruppur Rural - 2 Assessment Circle,
Ground Floor, Emperor Building,
No.16, Indira Nagar 1st street,
backside to C.S.I.Paul's Church,
Avinashi road, Tiruppur – 641603.

2. The Manager,
Karur Vysya Bank,
P.B.No.113,315, Kumaran Road,
Tirupur - 641 601.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned proceedings of the first Respondent in GSTIN: 33AAJFV0784H1Z0/2021-2022, culminating in the Assessment Order dated 17.11.2025, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD331125291215N, along with the consequential Form GST DRC-07 dated 17.11.2025, and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.



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For Petitioner:

Ms. R.Vijayalakshmi
for Mr. Rajkumar P.

For R1:

Mr. R.Sethu Prabakaran, Govt. Counsel (Tax)

ORDER

An order dated 17.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Learned counsel for the petitioner submits that about 90% of the tax dues were recovered pursuant to the attachment of the petitioner's bank account. She relies on the documents at page 77 of the typed set of papers. In these circumstances, she submits that reconsideration is necessary.

3. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the first respondent. He submits that principles of natural justice were complied with by issuing notices and by offering a personal hearing.

4. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. By taking into account that 90% of the tax dues were



recovered pursuant to the attachment of the petitioner's bank account, the matter requires reconsideration.

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5. For reasons set out above, the impugned order dated 17.11.2025 is set aside subject to verification and being satisfied that 90% of the disputed tax dues were recovered from the petitioner. The petitioner is permitted to submit a reply to the show cause notice within 15 days from the date of receipt of a copy of this order. Upon receipt thereof, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within a period of three months from the date of receipt of the petitioner's reply.

6. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

02-06-2026

Index : Yes/No
Neutral Citation : Yes/No
KJ

To

The State Tax Officer
Amaidakarai Assessment Circle
No.1, 3rd floor, PAPJM Annex building,
Greens Road, Chennai-600006.



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SENTHILKUMAR RAMAMOORTHY, J.

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