



W.P.(MD) No.10065 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 09.04.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.10065 of 2026

M/s.D.Kannan,
Kannan Auto Mobiles,
(Prop. Duraisamy Kannan),
No.146, Poovalur Road,
Sirudaiyur, Lalgudi,
Tiruchirappalli,
Tamil Nadu - 621 601.

... Petitioner

Vs.

The Superintendent of CGST
and Central Excise,
Lalgudi Range,
Trichy II Division,
Trichy District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned Order in Original No.18/2025-GST, dated 09.12.2025 for the F.Y. 2021-2022 under Section 73 of CGST Act 2017 passed by the respondent and to quash the same and further direct the respondent to pass an assessment order afresh after affording opportunity of being heard.



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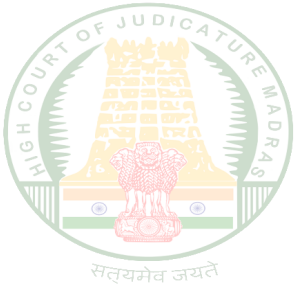
For Petitioner : M/s.S.Ragaventhre

For Respondent : Mr.R.Gowrishankar
Senior Standing Counsel

ORDER

This Writ Petition is filed challenging the impugned assessment order dated 09.12.2025 passed under Section 73 of the CGST Act, 2017.

2. On a perusal of the impugned order, it is seen that on account of excess availment of Input Tax Credit (ITC), the respondent issued notices to the petitioner. According to the petitioner, due to his illness, the petitioner's auditor submitted replies to some of the notices. However, the respondent found the replies submitted by the petitioner's auditor to be unsatisfactory. Thereafter, the petitioner's auditor sought 30 days' time to explain the reasons. However, the respondent proceeded with the matter. Due to the petitioner's illness, he could not avail the opportunity of personal hearing and did not file any documents in support of his claim. Consequently, the impugned order has been passed. In this regard, the learned counsel for the petitioner submits that if an opportunity is granted, the petitioner would produce all the necessary documents before the respondent.



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3. Considering the submissions made and the reasons that the petitioner was unwell and could not effectively avail the opportunity of hearing, including personal hearing, I am of the view that the petitioner can be granted one more opportunity, however, on the condition of depositing 25% of the disputed tax amount.

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

- i. Within four weeks of receiving the web copy of this order, the petitioner shall deposit 25% of the disputed tax amount with the respondent, without waiting for the certified copy of this order.
- ii. Upon such deposit, the impugned order dated 09.12.2025 shall stand set aside and the matter shall stand remanded to the file of the respondent for fresh consideration.
- iii. The petitioner/assessee shall appear before the respondent, without fail and submit its reply along with supporting documents in support of its claim.
- iv. Thereafter, it is for the respondent to consider the matter afresh and pass orders in accordance with law.



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v. Since the impugned order of assessment is set aside, any
attachment of the bank account made pursuant to the said
order shall stand raised.

vi. No costs.

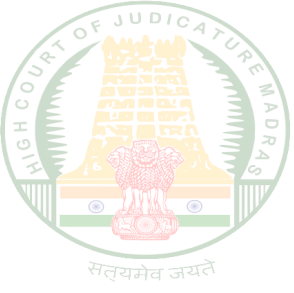
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Neutral Citation : No

To

The Superintendent of CGST and Central Excise,
Lalgudi Range,
Trichy II Division,
Trichy District.



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D.BHARATHA CHAKRAVARTHY, J.

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