



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24544 of 2026
and W.M.P.Nos.26777 & 26780 of 2026**

Nedunchezian Ragul
contractor 1668, EB NO.419,
Pukkalam Road, Thiyagadurugam,
Villupuram-606 206

..Petitioner(s)

Vs

1. State Tax Officer Inspection II
Commercial Tax officer, cuddalore, No.1,
Vallalar Nagar, Manjakuppam,
cuddalore-607 001
2. State Tax Officer
Kallakurichi Assessment Circle Kallakurichi

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the entire records
relating to the order in Reference No. ZD330326211357O dated 24.03.2026
along with annexure of the detailed order in GSTIN
33BVHPR6999A1Z6/2024-25 dated 24.03.2026 passed by the 1st Respondent
and quash the same.

For Petitioner(s): Mr.T.Ramesh

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax)



ORDER

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An order dated 24.03.2026 under Section 74-A of applicable GST enactments is challenged in this writ petition on the ground that a personal hearing was not provided after the petitioner replied to the show cause notice.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner submits that the tax demand was discharged even prior to the issuance of the show cause notice. Referring to the impugned order, he points out that the reply was sent on 26.02.2026 and no personal hearing was offered thereafter. If a personal hearing had been provided, learned counsel submits that the petitioner would have been able to convince the tax officer that there was no suppression of facts with intent to evade taxes. As a condition for remand, on instructions, learned counsel submits that the petitioner would discharge the entire interest liability.

4. Penalty was imposed at 100% of the tax due under the impugned order. On perusal of the order, it appears that personal hearings were offered prior to the petitioner's reply, but not thereafter. The order records that the tax payer paid the tax in three installments prior to the issuance of the show cause notice.



The petitioner asserts that there was no intention to suppress the taxable turnover. Considering all these aspects, subject to payment of interest as per the order within *two months* from the date of receipt of a copy of this order, the impugned order is set aside insofar as the imposition of penalty is concerned and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued with regard to penalty within *three months* from the date of remittance of interest.

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

09-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

1. State Tax Officer Inspection II
Commercial Tax officer,
cuddalore, No.1, Vallalar Nagar
Manjakuppam, cuddalore-607 001
2. State Tax Officer
Kallakurichi Assessment Circle Kallakurichi



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SENTHILKUMAR RAMAMOORTHY, J.

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