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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22-07-2026

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THE HON'BLE MR JUSTICE M.DHANDAPANI

WP(MD) No. 20730 of 2026
and
W.M.P.(MD)No.15367 of 2026

M/s. ASWATH INDUSTRIES
Rep. by its Proprietrix M. Sharmila,
GSTIN. 33IWNPS2271A1ZH,
3/348, Chinthamani Main Road,
Madurai.

..Petitioner(s)

Vs

The State Tax Officer
Kamarajar Salai Assessment Circle,
Madurai.

..Respondent(s)

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari, calling for the records in the impugned Order in GSTIN 33IWNPS2271A1ZH/ 2021-22 dated 25.11.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions or pass such other orders as this Honble court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): Mr.S Karunakar

For Respondent(s): Mr.S.Venkatesh
Counsel for the State of Tamil Nadu

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ORDER

This Writ Petition has been filed seeking to quash the impugned order dated 25.11.2025.

2. The learned counsel for the petitioner would submit that the petitioner is engaged in the supply of exempted goods, namely, rice falling under HSN 1006 and animal feed concentrates falling under HSN 23099020. It is submitted that though a show cause notice in Form GST DRC-01 dated 09.09.2025 was issued, the petitioner could not submit a reply since she had entrusted the GST compliance to a part-time accountant, who failed to notice the notice and the subsequent proceedings uploaded on the GST portal. Consequently, the impugned order dated 25.11.2025 came to be passed without affording the petitioner an effective opportunity of hearing. It is further submitted that the petitioner came to know about the assessment only when recovery proceedings were initiated on 29.06.2026.

3. On merits, the learned counsel would contend that the demand confirmed in the impugned order dated 25.11.2025 is legally not sustainable, inasmuch as it has been passed without proper verification of the GSTIN records. Hence, the impugned order, having been passed in violation of the principles of natural justice, is liable to be set aside.

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4. The learned Standing Counsel appearing for the respondent would submit that the show cause notice and all subsequent communications were duly uploaded on the GST portal in the manner prescribed under the GST Act and Rules. It is submitted that the petitioner failed to respond to the notice within the stipulated time, and therefore, the respondent was constrained to complete the assessment based on the materials available on record.

5. Considering the facts and circumstances of the case, this Court is of the view that the impugned order has been passed without affording the petitioner an effective opportunity of hearing and is, therefore, in violation of the principles of natural justice. Accordingly, the impugned order dated 25.11.2025 is set aside and the matter is remitted back to the respondent for fresh consideration.

6. The petitioner shall submit her reply together with all supporting documents within two weeks from the date of receipt of a copy of this order. On receipt of the same, the respondent shall afford the petitioner a reasonable opportunity of personal hearing and thereafter, pass fresh orders on merits and in accordance with law, within a period of four weeks thereafter.

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7. With the above directions, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

22-07-2026

Index: Yes/No
Speaking/Non-speaking order (2/2)
Neutral Citation: Yes/No

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To

The State Tax Officer
Kamarajar Salai Assessment Circle,
Madurai.

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M.DHANDAPANI, J.

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