IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 36664 of 2025

M/s. Shree Parshwanath Corporation,
Represented by its Proprietor,
Madhukant Shah Vishal ...Petitioner

Versus

State Tax Officer (ST),
Pollachi (West) Assessment Circle,
Pollach – 642 001, Tamil Nadu. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of mandamus, to direct the respondent authority to grant the petitioner a personal hearing before proceeding with any adjudication on the Show Cause Notice in Form GST DRC-01, Ref. No.ZD330925014650L and consequential Notice DRC-01 (GST-9C Filers) both dated 01.09.2025 for the Tax Period April 2021 to March 2022.

For Petitioner : Mr. G. Ajay Raj

For Respondent : Mr. V. Prashanth Kiran,
Government Advocate

O R D E R

By consent, this Writ Petition is taken up for final disposal at the stage of admission after hearing the learned counsel for the Petitioner and the learned Government Advocate, who takes notice at the admission stage and made submissions on behalf of the Respondent.

2. This Writ Petition has been filed seeking for a mandamus to direct the Respondent-Authority to grant the Petitioner a personal hearing before proceeding with any adjudication on the Show Cause Notice in Form GST DRC-01, Ref. No.ZD330925014650L and consequential Notice in DRC-01 (GST-9C Filers) both dated 01.09.2025 for the Tax Period April 2021 to March 2022.

3. The Petitioner has challenged the impugned Show Cause Notice dated 01.09.2025 issued for the tax period April 2021 – March 2022.

4. It is submitted that although the date has been fixed for filing a reply as 01.10.2025, no date has been fixed for personal hearing.

5. Learned Government Advocate for the Respondent on the other hand would submit that the personal hearing has been fixed on 16.09.2025.

6. However, the learned counsel for the Petitioner submits that the Petitioner has not received any notice of the hearing on 16.09.2025.

7. Since the Respondent is required to mandatorily extend the benefit of personal hearing to the Petitioner, the Writ Petition is disposed by directing the Respondent to fix the personal hearing in response to the notice in DRC – 01 dated 01.09.2025.

8. The Writ Petition is disposed of with the above observations. There shall be no order as to costs.

24.09.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
The State Tax Officer (ST),
Pollachi (West) Assessment Circle,
Pollach – 642 001, Tamil Nadu.

C.SARAVANAN, J.

AT

W.P. No. 36664 of 2025

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