



W.P.Nos.45719 and 45726 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45719 of 2025
and W.M.P.Nos.50952 and 50953 of 2025

Iyavoo Nadar Manohar,
Proprietor of Vetri Home Appliances,
Old No.450/1, New No.7,
Arcot Road, MM Complex,
Arcot Road, Foto Land,
Porur, Chennai – 600 116.

... Petitioner

Vs.

Superintendent,
Valasaravakkam,
Chennai South,
Chennai.

....Respondent in W.P.No.45719 of 2025

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 on the file
of the respondent leading to the issuance of Impugned Order issued by the



W.P.Nos.45719 and 45726 of 2025

respondent 28.08.2024 vide Reference No.ZD3308242537629/2019-20 passed

by the respondent and quash the same, and consequently direct the respondent to re-adjudicate the Show Cause Notice after giving an opportunity of personal hearing and quash the same, in accordance with law.

For Petitioner : Mr.A.Sathyannarayana

For Respondent : Mr.K.S.Ramasamy,

Senior Standing Counsel in both cases

ORDER

In this writ petition, the petitioner has challenged the impugned order dated 28.08.2024 passed for the tax period April 2019 to March 2020. The impugned order was issued pursuant to the Show Cause Notice dated 07.08.2024. It is evident that the impugned order has been passed without affording the petitioner an opportunity to submit a proper reply or to be heard in person. The impugned order is clearly in violation of Sections 74 and 75 of the GST Act and also in violation of the principles of natural justice.



W.P.Nos.45719 and 45726 of 2025

2. Considering the same, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order on merits as expeditiously as possible.

3. This Writ Petition is disposed of. No costs. Consequently, the connected W.M.Ps are closed.

27.11.2025

nvi

Neutral Citation : Yes / No

To:

Superintendent,
Valasaravakkam,
Chennai South,
Chennai



WEB COPY



W.P.Nos.45719 and 45726 of 2025

C.SARAVANAN, J.

nvi



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W.P.Nos.45719 and 45726 of 2025

W.P.No.45719 of 2025 and
W.M.P.Nos.50952 and 50953 of 2025

27.11.2025