IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47951 of 2025
and
W.M.P.No.53544 of 2025

M/s Doodam Engineering Private Limited
represented by Director-Ko Sangwon,
101, First Floor, VGP Queens Town,
Chettipedu, Thandalam Post,
Next to VGP Industrial Estate,
Sriperumbudur, Kancheepuram,
Tamil Nadu – 602 105 ...Petitioner

Vs.

1. Joint Commissioner (Appeals-II)
Office of the Commissioner of GST & Central excise (Appeals-II)
Newry Towers, 2nd Floor,
No.2054/1,II Avenue, 12th main road,
Anna Nagar, Chennai – 600 040.

2. Superintendent
Central Gst and Central Excise
Porur division- Range IV,
Chennai South Commissionerate, Newry Towers, Ground Floor, Plot No.2054,
1st Block, II Avenue 12th main road,
Anna Nagar, Chennai – 600 040. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the impugned order of the first respondent passed in order in Appeal no.498/2025(GST-II)(JC) dated 15.10.2025 and quash the same and further direct the first respondent to re-hear the appeal after granting personal hearing to the petitioner and pass orders.

For Petitioner : Mr.N. Murali
For Respondents : Mr. M. Santhanaraman SSC, and J. Vasu, JPC, CBI

ORDER

Mr.M. Santhanaraman, Senior standing counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior standing counsel for the Respondents.

3. Heard the learned counsel for the petitioner and the learned Senior standing counsel for the respondent.

4. In this writ petition the petitioner has challenged the order in Appeal No.498/2025 (GST-II)(JC) dated 15.10.2025 passed by the first respondent. By the impugned order, the Department's appeal in

GAPPL/ADC/GSTP/6544/2025-TECH-O/o COMMR-CGST-APPL-II Chennai was allowed. The impugned order of the first respondent while allowing the appeal filed by the Department recorded that the petitioner was given ample opportunity of personal hearing on 12.08.2025,19.08.2025,25.08.2025.

5. The learned counsel for the petitioner has drawn the attention of this Court to the screen shot of GST portal indicating that no such notice was issued to the petitioner by the first respondent/Appellate authority, before passing the impugned order. However, the learned counsel for the respondent is unable to confirm the same and submit that the matter can be remitted back as the impugned order records that the petitioner was not heard before passing the impugned order.

6. Considering the fact that the Department's appeal has been allowed without hearing the petitioner, especially when the demand that was proposed in the Show Cause Notice in DRC-01 was dropped vide order in Original No.09/2023-GST(S-R$) dated 10.03.2023, the impugned order bearing Reference 498/2025 (GST-II)(JC) dated 15.10.2025 is quashed and the case is remitted back to the first respondent to re-do the exercise and pass

a fresh order on merits and in accordance with law, within a period of three months from the date of receipt of a copy of this order.

7. It is needless to state that, before the disposal of the appeal, the petitioner shall be heard.

8. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

08.12.2025

smn
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
To.
1. Joint Commissioner (Appeals-II)
Office of the Commissioner of GST & Central excise (Appeals-II)
Newry Towers, 2nd Floor,
No.2054/1,II Avenue, 12th main road,
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2. Superintendent
Central Gst and Central Excise
Porur division- Range IV,
Chennai South Commissionerate, Newry Towers, Ground Floor, Plot No.2054,
1st Block, II Avenue 12th main road,
Anna Nagar, Chennai – 600 040.

C.SARAVANAN, J.

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