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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 04-02-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 3175 of 2026**
**and**
**W.M.P.Nos.3585 and 3586 of 2026**

LSrinivasan Contractor and Traders
Rep. by its Proprietor
L.Srinivasan33AZKPS077E1Z6,No.5, V.B Sankar
Nagar,Thenpathy,Sirkali, Nagapattinam.

..Petitioner(s)

Vs

The Deputy State Tax Officer 1
Sirkali Assessment Circle,
Commercial Tax Building,
Mayilathurai

..Respondent(s)

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 in GSTIN 33AZKPSO778E1Z6/ 2021-22 dated 11.11.2025 issued by the respondent and quash the same as in violation of principles of natural justice, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing as contemplated under section 754 of the TNGST Act 2017.



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For Petitioner(s): S Karunakar

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

**ORDER**

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 11.11.2025, whereby, proposal in Show Cause Notice in GST DRC – 01 dated 06.08.2025 has been confirmed. In response to the aforesaid Notice, the Petitioner had also filed a reply on 23.10.2025. The content of which has been also extracted in the impugned order.

4. After recording the same, the impugned order merely states that despite personal hearing notice, the Petitioner has failed to respond to the personal hearing and therefore, the Petitioner is liable to pay tax and liability.



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5. It is noticed that there is no discussion in the impugned order as to how the reply dated 23.10.2025 filed by the Petitioner was not acceptable. Hence, the impugned order is arbitrary and also there is no summons. Therefore, the impugned order is liable to be set aside.

6. Therefore, 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.

7. Needless to state, one opportunity shall be granted to the Petitioner to appear for personal hearing.

8. The Petitioner shall appear before the Respondent on 23.02.2026 at 10.30 am., thereafter appropriate order shall be passed after hearing the Petitioner.

9. Needless to state, the Petitioner shall substantiate all the contentions raised in the reply / representation dated 23.10.2025 at the time of personal hearing with the support of the documentary evidence.



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10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

**04-02-2026**

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

JAS

To

The Deputy State Tax Officer 1
Sirkali Assessment Circle,
Commercial Tax Building,
Mayilathurai.



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**C.SARAVANAN, J.**

**JAS**

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