IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5406 of 2026
and
W.M.P.Nos.5935 & 5937 of 2026

M/s. L.Srinivasan, Contractor & Traders,
Rep. by its Proprietor L.Srinivasan
33AZKPS0778E1Z6,
No.5, V.B. Sankar Nagar,
Thenpathy,
Sirkali, Nagapattinam. ... Petitioner

Vs.

The State Tax Officer (ST)
Sirkali Assessment Circle,
Commercial Tax Building,
Mayilathurai. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in GSTIN 33AZKPS0778E1Z6/2018-19 dated 07.10.2025 issued by the respondent and quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing as contemplated under Section 75(4) of the TNGST Act 2017.

For Petitioner : Dr. A. Thiyagarajan
For Mr.S.Karunakar

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

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

2. Heard 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 07.10.2025 passed under Section 74 of the respective GST enactments, for the Assessment Year 2018-2019.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 01.04.2025 has been confirmed, as the petitioner failed to file necessary documents along with their reply.

5. The Learned Senior Counsel for the petitioner would submit that the petitioner will substantiate their case by filing necessary documents, and therefore, the Learned Senior Counsel seeks one opportunity for de novo adjudication.

6. Recording the same, the case is remitted back to the respondent to pass a fresh order on merits within three months, subject to the petitioner filing a reply to the impugned Show Cause Notice dated 01.04.2025 along with necessary documents within 30 days of receiving a copy of this order, while treating the impugned Order dated 07.10.2025 as an addendum.

7. It is needless to state that, before passing any such order, the petitioner shall be heard.

8. In case the petitioner fails to file a reply within the above stipulated time, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this writ petition was dismissed *in limine* today.

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9. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

19.02.2026

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Neutral Citation : Yes / No

To

The State Tax Officer (ST)
Sirkali Assessment Circle,
Commercial Tax Building,
Mayilathurai.

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C.SARAVANAN, J.

raja

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