IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.7171 of 2026
and
W.M.P.Nos.7777 and 7778 of 2026

Tvl Golden Homes Pvt Ltd.,
Represented by its Managing Director
Rajkumar Balsingh ... Petitioner

Vs.

State Tax Officer,
Koyambedu Assessment Circle,
No.1, 5th Floor, PAP JM Annexure Building,
Greams Road, Chennai-06. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in GSTIN No.33AAACG2258F2Z0/2021-22 on the file of the respondent and quash the impugned order dated 31.12.2025 for FY 2021-22 as arbitrary.

For Petitioner : Ms.Divya

For Respondent : Mr.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice on behalf of 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 Government Advocate for the Respondent.

3. The petitioner is before this Court is against the impugned order dated 31.12.2025, passed along with the summary in FORM DRC-07 whereby the proposal in Show Cause Notice dated 29.09.2025 in FORM GST DRC-01 has been confirmed against the petitioner for the tax period 2021-2022.

4. The petitioner filed a reply on 31.10.2025 to the aforesaid Show Cause notice dated 29.09.2025 in FORM GST DRC-01 in FORM GST DRC 06 along with requisite documents. However in the reply in FORM GST DRC 06, the petitioner had not opted for personal hearing instead the petitioner had opted for no personal hearing by mistake. However, the text of the reply filed by the petitioner clearly states that the petitioner had requested for an opportunity of being heard.

5. The impugned order records that the petitioner had not filed copies of the documents along with the reply to the Show Cause Notice. The

Relevant portion from the impugned order is reads as under:-

"Findings:

" The taxpayer has failed to furnish the supporting documents relating to the construction of flats. Further, they have not established the details of receipts of payments from each individual flat owner, from the date of receipt of advance up to final settlement, along with the registered sale deeds.

*In view of the above, the claim of exemption is not allowable. The taxpayer has neither claimed nor utilised Input Tax Credit (ITC) for the Year 2021-22. Hence, the turnover is liable to be assessed to tax at the **rate of 5% under GST** as prescribed in Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, as amended from time to time, subject to the condition of non-availment of ITC.*

TURNOVER	SGST @ 2.5%	CGST @ 2.5%	Total
266626532	6665663	6665663	13331326

Hence it view of the above defects are issued under Section 73 of the TNGST Act, 2017 and the demand as per notice vide Form DRC-01 as detailed below:

ACT	TAX	INTEREST AS ON 31.12.2025	PENALTY	TOTAL
SGST	6665663	4440975	666566	11773204
CGST	6665663	4440975	666566	11773204
IGST	0	0	0	0
TOTAL	13331326	8881950	1333132	23546408

Form DRC 07 is issued along with this Order.

They are hereby directed to make the payment within three months failing which proceedings shall be initiated against to recover the outstanding dues as per Section 79 of the Act".

6. It is noticed that the impugned order has been passed without affording an opportunity of personal hearing to the petitioner. There is a manifest violation of the Principles of Natural Justice, Therefore, the impuged order is directed to be set aside.

7. Accordingly, the impugned order is set aside and the case is remitted back to the respondent to pass fresh order on merits and in accordance with law. after considering the reply and documents submitted by the petitioner and after affording an opportunity of personal hearing to the petitioner. .

8. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

9. In view of the above, this Writ Petition is allowed by way of remand. No costs. Consequently, the connected miscellaneous petition is closed.

03.03.2026

Neutral Citation : Yes / No

Vv

To:

The State Tax Officer,
Koyambedu Assessment Circle,
No.1, 5th Floor, PAP JM Annexure Building,
Greams Road, Chennai-06.

C.SARAVANAN, J.

Vv

W.P.No.7171 of 2026
and
W.M.P.Nos.7777 and 7778 of 2026

03.03.2026