



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17723 of 2026

and

W.M.P. Nos.19046 & 19048 of 2026

Balaji Transmission Belting Co.,
Represented by its Proprietor,
P BABU,
Plot No.59-60, 66-99, 3rd Floor,
Chamundi Complex, Omalur Main Road,
Shankar Nagar, Salem-7

..Petitioner

Vs

The Assistant Commissioner (ST),
Hasthampatty Assessment Circle,
Salem.

..Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari to call for the records on the files of the learned Respondent herein in GSTIN/33ACFPB6843H1ZV/2022-23 in FORM GST DRC-07 in Order Reference No.ZD331025086990C dated 10.10.2025 and quash the same.

For Petitioner:

Ms. Siri Chandana K.

For Respondent:

Mr.L.Gokulraj,
Govt. Counsel (Tax)



ORDER

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An order dated 10.10.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Learned counsel for the petitioner submits that the tax proposal related to a mismatch between the petitioner's GSTR 3B returns and the auto-populated GSTR 2A, late fee for non-filing of Form GSTR 9 and a general penalty for non-filing of Form GSTR-9C. The petitioner asserts that he was unaware of proceedings, since all notices and orders relating thereto were uploaded on the GST portal but not communicated to the petitioner through any other mode. She further submits that the entire tax dues were recovered from the petitioner. In these circumstances, she submits that reconsideration is necessary.

3. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent. He submits that principles of natural justice were complied with by issuing show cause notice dated 17.03.2025 and by offering a personal hearing.

4. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. By taking into account the assertion that such non participation was on account of not being aware of proceedings, the matter



requires reconsideration. It should also be noticed that the petitioner discharged the entire tax and interest demand.

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5. For reasons set out above, the impugned order dated 10.10.2025 is set aside subject to verification and being satisfied that the entire tax dues were recovered from the petitioner. The petitioner is permitted to submit a reply to the show cause notice within 15 days from the date of receipt of a copy of this order. Upon receipt thereof, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within a period of three months from the date of receipt of the petitioner's reply.

6. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

02.06.2026

Index: Yes/No

Neutral Citation: Yes/No

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To

The Assistant Commissioner (ST),
Hasthampatty Assessment Circle,
Salem.



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SENTHILKUMAR RAMAMOORTHY, J.

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