



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20923 of 2026

&

WMP Nos.22621 & 22622 of 2026

M Asokan
(Proprietor of Tv1. Sri Marg Enterprises)
No.9, First Floor, Muthu Nagar,
Poonamallee,
Chennai 600056
GSTIN.33ACLP5294K3ZE

..Petitioner(s)

Vs

State Tax Officer
Poonamallee Assessment Circle,
Varadharajapuram,
Nazarathpet,
Chennai - 600123.

..Respondent(s)

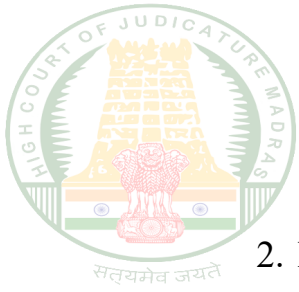
Calling for the records relating to the impugned order in Form GST DRC-07 bearing Reference No.ZD331025193440R dated 17.10.2025 passed by the Respondent and quash the same and direct the Respondent to consider the matter afresh on merits after providing an opportunity of personal hearing and pass

For Petitioner(s): Mr.V.Veeraraghavan

For Respondent(s): Mr.R.SethuPrabakaran, Govt. Counsel(T)

ORDER

An assessment order dated 17.10.2025 is challenged only insofar as it pertains to Issue (iv) therein relating to exempted/nil rated/non-GST supplies.



2. Referring to the show cause notice, learned counsel for the petitioner points out that a personal hearing was offered to the petitioner on 29.10.2025, but the impugned order was issued prior thereto on 17.10.2025.

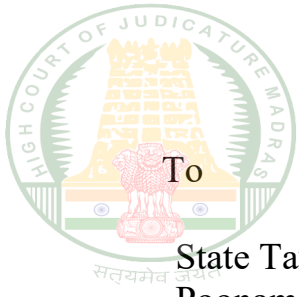
3. Mr. R.Sethu Prabakaran, learned Government Counsel, accepts notice for the respondent. He points out that the petitioner's reply was duly considered in the impugned order.

4. Notwithstanding the consideration of the petitioner's reply, the failure to provide a personal hearing vitiates the order insofar as Issue no.(iv) is concerned. Therefore, the impugned order is set aside partly with regard to issue No.(iv) and the matter is remanded for reconsideration on that aspect. After providing a personal hearing to the petitioner, a fresh order shall be issued on Issue No.(iv) within three months from the date of receipt of a copy of this order.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

11-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
KAL



WP No. 20923 of 2



To

State Tax Officer
Poonamallee Assessment Circle,
Varadharajapuram,
Nazarathpet,
Chennai - 600123.

WEB COPY



WEB COPY

WP No. 20923 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KAL

**WP No. 20923 of 2026
&
WMP Nos.22621 & 22622 of 2026**

11-06-2026