IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-05-2026

CORAM

THE HON'BLE MRS.JUSTICE L.VICTORIA GOWRI

WP Nos 19466 & 19469 of 2026
and W.M.P.Nos. 20749, 20750, 20746 and 20747 OF 2026

Tvl Kochai Karthi Kadai
Rep by its proprietor,
Karthikeyan Sarankumar
D.N.o 4/87 Samraj Palayam Vadamugam
Kangayapalayam Uthukuli Tiruppur ,
Tamil Nadu 638751

..Petitioner in both W.Ps

Vs

1. The State Tax Officer
   Inspection Grou-V
   O/o.The Joint commissioner (ST)Intelligence
   Erode Division, Erode.

2. The State Tax Officer Roving Squad l
   The Joint Commissioner ST Intelligence Erode
   Division Erode

..Respondents in both
W.Ps.

Prayer in W.P.No.19466 of 2026 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of impugned Assessment order in Ref.No.ZD330326178698U dated 20.3.2026 under Section 74A(1) r/w 74A(5)(ii) of teh CGST/TNGST Act and uploaded the same along with the summary of order in DRC 07 for the Financial year 2024-25 from the files of the 1st respondent herein and quash the same.

Prayer in WP No. 19469 of 2026 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of impugned Assessment order in Ref.No.ZD3303261786273 dated 20.3.2026 under Section 74A(1) r/w 74A(5)(ii) of the CGST/TNGST Act and uploaded the same along with the summary of order in DRC 07 for the Financial year 2025-26 from the files of the 1st respondent herein and quash the same**.**

For Petitioner :	Mr.D.Udhayasuriyan
For Respondents :	Mr.T.N.C.Kaushik Additional Government Pleader

Order

These writ petitions are filed challenging the orders of assessment dated 20.03.2026 passed by the first respondent under Section 74A(1) read with Section 74A(5)(ii) of the CGST/TNGST Act.

2. Learned counsel for the petitioner submits that the petitioner is running a restaurant business and is a registered tax payer. He submits that the petitioner has filed the tax returns within the statutory timelines and the applicable tax was duly discharged. However, alleging suppression or escapement of taxable turnover, a show cause notice in GST DRC-01 was issued on 17.12.2025, pursuant to which the petitioner submitted his detailed reply on 06.03.2026 and also sought for personal hearing. Despite the same, the impugned orders of assessment were passed, and therefore the petitioner seeks the indulgence of this Court in quashing the impugned orders. Learned counsel for the petitioner also states that the

petitioner is ready and willing to pay 10% of the tax arrears and put forth his case before the respondent authority.

3. Learned Additional Government Pleader appearing for the respondents would submit that the question of not affording an opportunity to the petitioner does not arise as in the very impugned order itself in the reference column it is stated that intimation for personal hearing was sent to the petitioner on 18.02.2025 and 27.02.2026, which was not availed by the petitioner and therefore the writ petition is liable to be rejected.

4. Heard the learned counsel for the parties and perused the materials placed on record.

5. Though the intimation for attending personal hearing was sent to the petitioner on 18.02.2026 and 27.02.2026, the petitioner, in order to avail additional time to consolidate the supporting documents, has sent a detailed reply dated 06.03.2026 to the respondents seeking personal hearing and therefore it is clear that the petitioner was not heard before passing the impugned orders. Hence, this Court is of the opinion that the petitioner has not been given an opportunity of personal hearing.

6. In view of the same, recording the undertaking given by the learned counsel for the petitioner that the petitioner is ready and willing to deposit 10% of the tax arrears, the impugned orders are set aside and the matter is remanded back to the respondent authority for fresh consideration. It is made clear that the respondent authority shall take up the matter afresh only on payment of 10% of the tax arrears as undertaken by the petitioner. The writ petitions are disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

14-05-2026

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

KST

To

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   O/o.The Joint commissioner (ST)Intelligence
   Erode Division, Erode.

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L.VICTORIA GOWRI J.

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