



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21657 of 2026

and

W.M.P. Nos.23444 and 23446 of 2026

Alpesh Ashok Desai
Proprietor of M/s Desai Impex
Survey No.670/3, Kosappur Andarkuppa Highway,
Chennai 600 060.

..Petitioner

Vs

Commercial Tax Officer /State Tax Officer
Choolai- North III,
Chennai North Tamil Nadu,
Choolai Assessment circle,
1, 1st Floor, PAPJM Annex Building,
Greens road, Chennai 06.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records on the file of the Respondent of the Order passed by the Respondent in Ref No. ZD330326145745C u/s 74 of the Act with Summary of the Order in Form GST DRC-07 and attachment of Order in GSTIN 33AEBPD7499D1ZN /2019-20 all dated 17.03.2026 for the FY 2019-20 and quash the same as illegal, contrary to record, provisions of the Act and against the principles of natural justice and fair play.

For Petitioner:

Mr.Prithvi Chopda
for Ms.P.Aruna Chopda

For Respondent:

Mr.L.Gokulraj,
Government Counsel (Tax)



ORDER

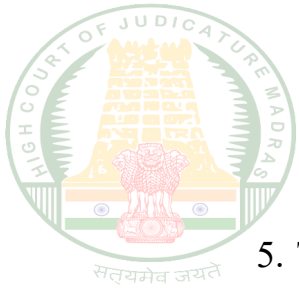
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An order dated 17.03.2026 for financial year 2019 – 2020 is assailed primarily on the ground that no personal hearing was offered to the petitioner in contravention of Section 75(4) of applicable GST enactments.

2. Adverting to reply dated 16.10.2024, learned counsel for the petitioner submits that no personal hearing was offered to the petitioner thereafter, although the impugned order was issued only on 17.03.2026.

3. Mr. L. Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

4. On perusal of the documents on record, it appears that the petitioner replied on 16.10.2024. The impugned order contains no reference to a personal hearing opportunity being provided to the petitioner. Because this violates the statutory mandate, the impugned order cannot be sustained and is hereby set aside. As a corollary, the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued 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 without any order as to costs. Consequently, connected miscellaneous petitions are closed.

Index: Yes/No
Neutral Citation: Yes/No
KJ

16-06-2026
(1/2)

To

The Commercial Tax Officer /State Tax Officer
Choolai- North III,
Chennai North Tamil Nadu,
Choolai Assessment circle,
1, 1st Floor, PAPJM Annex Building,
Greens road, Chennai 06



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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