IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28321 of 2023
and
W.M.P.Nos.27842 and 27843 of 2023

Mr.Mohanan Gnansekar
Proprietor of M/s.Hind Aluminium Company,
SF No.554/3D2, Begapalli Village,
Nallur Panchayat, Hosur Taluk
Krishnagiri District,
Hosur-635 121. ... Petitioner

Vs.

1. The State Tax Officer,
Hosur (North-1) Assessment Circle,
Office of the Assistant Commissioner,
Hosur North, I Assessment Circle,
Integrated Commercial Taxes Building
Second Floor,
Hosur – 635 109.

2. The Principal Secretary / Commissioner of Commercial Taxes
Ezhilgam, Chepauk
Chennai-600 005. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the first respondent in GSTIN:33AMKPG7664E1Z1/2017-18 dated 29.08.2023 and the consequential orders passed under section 74 in Reference No.ZD3308231649732 dated 29.08.2023 and the " Summary of the Order" passed in Form GST DRC-07 dated 29.08.2023 issued in Reference No.ZD3308231649732 and quash all the impugned proceedings as passed contrary to the provisions of the CGST Act, 2017 and TNGST Act, 2017 and also passed in violation of the principles of natural justice and further direct the first respondent or any other Officer assigned by the second respondent to consider the objections dated 17.08.2023 and the documents filed by the petitioner in a fair and judious manner and pass a fresh assessment order in accordance with law after granting reasonable opportunity to the petitioner including cross examination and personal hearing to the petitioner.

For Petitioner : Mr.P.Rajkumar
For Respondents : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

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O R D E R

This is the second round of litigation before this Court.

2. The petitioner is before this Court against the impugned order dated 29.08.2023 issued in Form GST DRC-07 passed for the tax period 2017-2018, by which the proposal in the Show Cause Notice dated 02.08.2023 in DRC-01 has been confirmed against the petitioner.

3. The impugned order was preceded with a reminder dated 02.08.2023 and an intimation dated 17.08.2023 issued by the office of the respondent, wherein a specific timeline was prescribed for filing a reply to the Show Cause Notice and personal hearing.

4. The timeline fixed in the aforesaid intimation dated 17.08.2023 is as below:-

Sr. No.	**Description**	**Particulars**
1.	Date by which reply has to be submitted	24/08/2023
2.	Date of Personal Hearing	17/08/2023
3.	Time of Personal Hearing	16:07
4.	Venue where Personal Hearing will be held	Office of the Asst Commissioner (ST) Hosur.

5. On a reading of the timeline mentioned in the aforesaid Notice dated 17.08.2023, it is clear that there is a gross violation of the Principles of Natural Justice. It is unexplicable as to how the date fixed for submission of reply to the Show Cause Notice is subsequent to the date filed for personal hearing on 17.08.2023 which is also fixed on the same day of issuance of such reminder notice.

6. The entire procedure adopted by the Respondent in passing the assessment order is irregular and warrants interference by this Court.

7. Considering the same, the impugned order is quashed and the case is remitted back to the respondents to pass a fresh order on merits after affording an opportunity of hearing to the petitioner.

8. The respondent shall fix a personal hearing, on which date the petitioner shall appear before the respondent and thereafter the respondent shall proceed to pass appropriate orders on merits as expeditiously as possible, preferably within a period of three months from the date of receipt to the Show Cause Notice on such date.

9. The first date of personal hearing shall be fixed on **09.02.2026** and thereafter a fresh date may be fixed, subject to the convenience of the concerned officer and the petitioner.

10. Liberty is also granted to the petitioner to file additional reply / submissions to the Show Cause Notice on such date.

11. The writ petition is disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.

29.01.2026

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Neutral Citations: Yes/No

To:

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C.SARAVANAN, J.

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