Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 34600 of 2026
and W.M.P.Nos. 39108 and 39109 of 2026

Case QR

CNR: {HCMA011867112026}

Tvl. Trac Fujico Air Systems LLP.,
TN 20250002128C202600041
Rep. by P.Sakthi Srimathi,
First Floor, 2/52, Durgai amman Mada
Street,Police Commissioner Colony, Pozhichalur
Pozhichalur, Chennai - 600074.

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC)
Pammal Assessment Circle
Station 3rd Floor, Integrated Commercial Taxes,
Offices Building Government Farm Village,
Nandanam, Chennai - 600035.

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorari calling for the record of impugned order dated 15.04.2024 with Ref. No. ZD330424109460W and void order dated 12.11.2025 Ref. No. ZD331125212238U GSTIN 33AAHFT3672JIZY 2018-19 on the file of the respondent and quash the same and thus render justice.

For Petitioner: Mr. R.A.Mohamed Kamal

For Respondent: Ms. Amirta Poonkodi Dinakaran
Additional Government Pleader (Taxes)

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ORDER

The present Writ Petition has been filed challenging the order passed by the respondent dated 15.04.2024.

2. The learned counsel for the petitioner submits that in the present case, the petitioner had filed a reply on 11.03.2024; however, the same was not considered in its proper perspective by the respondent. Hence, it is contended that the impugned order has been passed in violation of the principles of natural justice, and therefore, he prayed that the impugned order be set aside.

3. *Per contra*, the learned Additional Government Pleader appearing for the respondent submitted that after considering the reply filed by the petitioner, an opportunity of personal hearing was provided by virtue of the notice dated 07.03.2024. It is submitted that the mandate under Section 75(4) of the Central/State Goods and Services Tax Act, 2017, has been duly complied with by affording an opportunity of personal hearing to the petitioner.

4. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent, and perused the materials available on record.

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5. It is seen that the impugned order came to be passed on 15.04.2024, whereas the petitioner has approached this Court after a lapse of nearly two and a half years. Furthermore, the petitioner had filed a reply, and an opportunity of personal hearing was duly afforded on 11.03.2024 pursuant to the notice dated 07.03.2024. Therefore, this Court does not find any infirmity or violation of the principles of natural justice in the decision-making process of the respondent while passing the impugned order. If the petitioner was aggrieved by the same, the proper course was to file a statutory appeal before the Appellate Authority, which the petitioner failed to do.

6. Under these circumstances, this Court is not inclined to entertain this Writ Petition. Accordingly, the Writ Petition is dismissed. There shall be no order as to costs. W.M.P. No. 39108 of 2026, filed to dispense with the production of the original impugned order, is ordered. Consequently, the connected Miscellaneous Petition is closed.

17-11-2026

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KRISHNAN RAMASAMY, J.

Asi

To

The Assistant Commissioner (ST) (FAC)
Pammal Assessment Circle
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WP No. 34600 of 2026

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