IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 33520 & 33949 of 2025
AND
WMP Nos.37663, 37664, 38089 & 38091 of 2025

M/s. Super And Super Recreation Club
Rep. by its President of the Society,
Mr. Dilip Rogger .Z, No.17 Thiruvalluvar Nagar
5th Avenue, Besant Nagar Chennai 90.

..Petitioner in both WPs

Vs

The Deputy Commissioner (ST)
GST Appeal Chennai II, PAPJM
Annexe Building Greams Road, Chennai 06.

..Respondent in both WPs

Prayer in WP.No.33520 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the file of the respondent and to quash the impugned rejection of appeal order dated 22.07.2024 bearing no. AP/GST/209/2021 passed by the respondent as arbitrary and thus render justice.

Prayer in WP.No.33949 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the file of the respondent and to quash the impugned rejection of appeal order dated 22.07.2024 bearing no. AP/GST/210/2021 passed by the respondent as arbitrary and thus render justice.

For Petitioner(s): Mr.J.Ashish in both WPs

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

COMMON ORDER

By this Common order, both these writ petitions are being disposed of.

2. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent.

3. In these writ petitions, the petitioner has challenged the Appellate orders both dated 22.07.2024 passed in Appeal Nos. AP/GST/209/2021 and AP/GST/210/2021, whereby the Appeals filed by the petitioner against the assessment orders both dated 03.10.2020 in Form GST DRC-07 passed for the tax periods 2017-2018 and 2019-2020 came to be dismissed by the respondent, namely the Appellate Authority.

4. The petitioner is aggrieved by the impugned orders passed by the respondent on the ground that the orders were passed without affording an opportunity of personal hearing to the petitioner. It is submitted that the impugned orders suffer from violation of the Principles of Natural Justice.

5. The learned counsel for the petitioner submitted that the impugned orders may be quashed and the cases be remitted back to the respondent for fresh consideration on merits after providing an opportunity of personal hearing to the petitioner.

6. On the other hand, the learned Special Government Pleader for the respondent fairly submitted that the matters may be remitted back to the respondent, as the petitioner was not afforded an opportunity of hearing.

7. Recording the above submissions made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondent, the impugned appellate orders both dated 22.07.2024 are quashed and the cases are remitted back to the respondent / Appellate Authority to pass final orders on merits and in accordance with law as expeditiously as possible without further reference to limitation.

8. Needless to state, before passing any final orders, the petitioner shall be afforded an opportunity of personal hearing.

9. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18-02-2026

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

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To

The Deputy Commissioner (ST)
GST Appeal Chennai II, PAPJM
Annexe Building Greams Road, Chennai 06

C.SARAVANAN J.

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