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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42292 of 2026

and WMP.Nos.47521 and 47524/2026

CNR: {HCMA012210152026}

Tvl.Madhusudan Tradings
GSTIN.33AKKPL0011G1ZT
Represented by its Proprietor Narayan Lal
837/B1A, Maharaja Nagar,
Coimbatore-641 020.

..Petitioner(s)

Vs

The Assistant commissioner (ST)
Ganapathy Assessment Circle, Commercial Taxes Building,
Dr. Balasundaram Road ,
Coimbatore 641018

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari to call for the records pertaining to impugned Order in Form GST DRC 07 bearing reference no. ZD3305262750120/2023-24 dated 27.05.2026 issued by the Respondent and quash the same being illegal, invalid without jurisdiction.

For Petitioner(s): Ms.G.V Monika Sri

For Respondent(s): Mr.I.Dinesh, Additional Government Pleader (Taxes)

ORDER

This Writ Petition has been filed challenging the order dated 27.05.2026 issued by the respondent.

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2. The learned counsel appearing for the petitioner submitted that although a detailed reply was filed on 08.01.2025, the respondent proceeded to confirm the demand without affording an opportunity of a personal hearing. She further submitted that after a lapse of nearly sixteen months from the date of filing the reply, the impugned order was passed on 27.05.2026. The learned counsel contended that the mandatory requirement of an effective personal hearing under Section 75(4) of the CGST Act has been completely bypassed, resulting in a gross violation of the principles of natural justice.

3. The learned Additional Government Pleader appearing for the respondent fairly admitted that no opportunity of a personal hearing was provided to the petitioner prior to the passing of the impugned order. Therefore, he requested this Court to remit the matter back to the respondent for fresh consideration.

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

5. Considering the facts and circumstances of the case, this Court is of the view that the action of the respondent in passing the impugned assessment order

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on 27.05.2026 without affording an opportunity of a personal hearing is a patent failure to comply with statutory mandates. This constitutes a clear and undeniable violation of the principles of natural justice. Hence, this Court is inclined to set aside the impugned order.

6. Accordingly, this Court passes the following order:

(i) The impugned order dated 27.05.2026 is set aside, and the matter is remanded to the respondent for fresh consideration.

(ii) the respondent shall re-consider the reply filed on 08.01.2025 and issue a 14 days' clear notice fixing a specific date for a personal hearing. Thereafter, the respondent shall pass appropriate orders on merits and in accordance with law, as expeditiously as possible.

7. With the above directions, this Writ Petition is disposed of. No costs. Consequently, W.M.P. No. 47521 of 2026 is allowed and W.M.P. No. 47524 of 2026 is closed.

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

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To
The Assistant commissioner (ST)
Ganapathy Assessment Circle, Commercial Taxes Building,
Dr. Balasundaram Road ,
Coimbatore 641018

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KRISHNAN RAMASAMY, J.

SK

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