Order QR

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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. 42398 of 2026

CNR:{HCMA012271242026}

AND

WMP NO. 47635 OF 2026,WMP NO. 47637 OF 2026

M/s. Praghathi Agencies,
Represented by its Proprietor,
Thiru M.Dhakshanamoorthy,
S.F. No. 136/3B, Tiruvannamalai Main Road,
Kanji, Chengam, Tiruvannamalai 606 702.

..Petitioner(s)

Vs

The State Tax Officer,
Polur Assessment Circle,
Commercial Taxes Department,
CC Road, Murugapadi Village, Polur 606 803.

..Respondent(s)

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records of the Respondent culminating in the order in Form GST DRC-07 bearing reference No. ZD331125374623I dated 21.11.2025 for the assessment period April 2021 to March 2022, and quashing the same insofar as it relates to Defect No. 1 (excess claim of input tax credit), and consequently direct the Respondent to re-determine the liability of the Petitioner under Defect No. 1 afresh, after affording the Petitioner an opportunity of personal hearing in accordance with law.

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For Petitioner(s): Mr.Vandana Vyas

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

Order

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 21.11.2025, passed by the respondent.

2.Mr.I.Dinesh, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.Learned counsel for the petitioner would submit that, the show cause notice dated 09.06.2025 was issued in Form DRC-01 for the assessment period April 2021 to March 2022. In response, the petitioner filed detailed reply on 21.06.2025. However, the respondent without considering the same and providing any personal hearing opportunity to the petitioner, has confirmed the proposal made in the show cause notice by passing the impugned assessment order dated 21.11.2025.

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4.Learned Additional Government Pleader appearing for the respondent would fairly submit that no personal hearing opportunity was provided to the petitioner after the filing of replies and therefore, appropriate orders may be passed.

5.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondent and perused the materials available on record.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondent, it is evident that the respondent proceeded to pass the impugned assessment order without affording an opportunity of personal hearing, which is totally against the provision under Section 75(4) of the Central Goods and Services Tax Act, 2017.

7.Thus, in such circumstances, this Court is of the view that the assessment order has been passed without affording an opportunity of personal hearing to the petitioner to establish their case, thereby violating the principles of natural justice and that it is just and necessary to afford the petitioner an opportunity of personal hearing to establish their case on merits and in accordance with law.

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8.For the foregoing reasons, this Court is inclined to set aside the impugned order dated 21.11.2025 passed by the respondent. Accordingly, this Court pass the following orders:-

(i) The order impugned herein is set aside and the matter is remanded back to the respondent for fresh consideration.

(ii) The respondent is directed to issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

9.With the above directions, these writ petitions are disposed of. There is no order as to costs. The connected miscellaneous petitions in W.M.P.No.47635 of 2026 filed seeking to dispense with the production of original assessment order are ordered as prayed for and W.M.P.No.47637 of 2026 filed seeking interim stay is hereby closed.

27-10-2026

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

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To

The State Tax Officer,
Polur Assessment Circle,
Commercial Taxes Department,
CC Road, Murugapadi Village,
Polur 606 803.

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KRISHNAN RAMASAMY J.

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