Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43594, 43626 & 43598 of 2026

CNR:{HCMA012288452026}

AND

WMP NO. 48945, 48947, 48949, 48937, 48938, 48940, 48974, 48976 & 48978 OF 2026

M/s. VBR Fabrics
rep. by its Proprietor Veerappan Babu
53, Kannagi Nagar, Nesavallar Colony,
Tiruppur- 641 603.

..Petitioner(s) in all petitions

Vs

Assistant Commissioner (ST) (FAC)
Tiruppur Lakshmi Nagar Circle, Tiruppur- II,
First Floor, Emperor Building,
No. 16, Indiranagar 1 Street,
backside to CSI Pauls Church,
Avinashi Road, Tiruppur- 641 603.

..Respondent(s) in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus,

call for the records of the impugned Order in GSTIN 33AJKPB9115A1ZU/ 2022-23 dated 04.08.2025 passed by the respondent for the financial year 2022-23 and quash the same

call for the records of the impugned Order in GSTIN 33AJKPB9115A1ZU/ 2022- 23 dated 29.09.2025 passed by the respondent for the financial year 2022- 23 and quash the same.

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call for the records of the impugned Order in GSTIN 33DOCPA6750Q1ZQ /2021-22 dated 18.09.2025 passed by the respondent for the financial year 2021-22 and quash the same

For Petitioner(s): M/s. S.Shrenik Raj

For Respondent(s): Mr.B.Sivaraman, GA

Common Order

These writ petitions have been filed challenging the orders dated 04.08.2025, 29.09.2025 & 18.09.2025 passed by the respondents.

2. Mr.B.Sivaraman, learned Government Advocate, takes notice on behalf of the respondent.

3. By consent of the parties, the main petitions are taken up for disposal at the stage of admission itself.

4. The learned counsel appearing for the petitioner would submit that in these cases, upon receipt of the show cause notices, the replies were duly filed by the petitioner. However, without considering the said replies, the impugned orders came to be passed by the respondents in violation of principles of natural justice. Hence, this petition.

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5. In reply, the learned counsel appearing for the respondent had confirmed the above submissions and requests this Court to pass appropriate orders.

6. Heard the learned counsel appearing for the petitioner and the respondent and also perused the entire materials available on record.

7. In the case on hand, the show cause notices were issued by the respondent on 12.12.2024, 15.11.2024 & 21.09.2024, for which, the replies were duly filed by the petitioner on 08.01.2025, 22.11.2024 & 23.09.2024 respectively. Thereafter, the impugned orders were passed by the respondent on 04.08.2025, 29.09.2025 & 18.09.2025.

8. Upon perusal of the said impugned orders, it appears that though the replies were duly filed by the petitioner, the same were not at all considered by the respondent. In such case, no doubt, the impugned orders were passed in violation of principles of natural justice and the same are liable to be set aside.

9. Therefore, considering the above aspects, this Court is inclined to set aside the impugned orders dated 04.08.2025, 29.09.2025 & 18.09.2025 passed by the respondent. Accordingly, this Court passes the following order:-

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(i) The impugned orders dated 04.08.2025, 29.09.2025 & 18.09.2025 are set aside and the matters are remanded to the respondent for fresh consideration.

(ii) The petitioner shall file their additional reply/ objection along with the required documents, if any, within a period of three weeks from the date of receipt of a copy of this order.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and 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.

10. With the above directions, these writ petitions are disposed of. No costs. Consequently, the miscellaneous petitions, in WMP.Nos.48938, 48940, 48976, 48978, 48947 & 48949 of 2026, are also closed and the miscellaneous petitions in WMP.Nos.48937, 48974 & 48945 of 2026, which have been filed to dispense with the production of original assessment order, are ordered.

30-10-2026

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

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To

Assistant Commissioner (ST) (FAC)
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KRISHNAN RAMASAMY J.

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