Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42579 & 42582 of 2026

CNR:{HCMA012374972026}

AND

WMP NO. 47850, 47851, 47864 & 47866 OF 2026

M/S Star Blue Metal
Rep by its Proprietor Mr.Abdul Wahab,
133/1, Azhagiyapakkam,
Keezhaarungunam Road,
Tindivanam - 604301

..Petitioner(s) in both petitions

Vs

The Deputy State Tax Officer-I
Office of the State Tax Officer (GST),
Tindivanam Assessment Circle,
No.136,137 Nehru Street,
Tindivanam - 604001

..Respondent(s) in both petitions

Common Prayer:

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

calling for the records of the respondent proceedings in Form GST DRC-07 in Ref No. ZD331225458361L, Dated 31.12.2025 for the financial year 2021-22 and quash the same as being illegal, invalid, without Jurisdiction and violated the principles of natural justice

Calling for the records of the respondent proceedings in Form GST DRC-07 in Ref No. ZD3312253202513, Dated 20.12.2025 for the financial year 2021-22 and quash the same as being illegal, invalid, without Jurisdiction and

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violated the principles of natural justice and contrary to the law or issue such other writ, direction as this Honble Court

For Petitioner(s): Mr.V.S. Dinesh

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

Common Order

These writ petitions have been filed challenging the orders dated 31.12.2025 & 20.12.2025 passed by the respondent.

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

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, initially, the show cause notices were issued by the respondent on 26.09.2025 & 20.09.2025. Upon receipt of the said notices, the replies were filed by the petitioner on 27.10.2025 & 20.09.2025 and subsequently, they filed an additional replies on 23.12.2025 & 21.09.2025. Thereafter, without granting any

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opportunity for personal hearing, the impugned orders dated 31.12.2025 & 20.12.2025 came to be passed by the respondent, which is a clear violation of principles of natural justice. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned counsel appearing for the respondent has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he requested this Court to remit the matter back to the respondent.

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

7. In the case on hand, it is evident that the show cause notices were issued by the respondent on 26.09.2025 & 20.09.2025. Subsequently, the petitioner had filed his replies dated 27.10.2025 & 20.09.2025 and additional replies dated 23.12.2025 & 21.09.2025. Thereafter, the impugned assessment orders dated 31.12.2025 & 20.12.2025 came to be passed without affording any

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opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice.

8. Normally, if the respondent intends to pass any adverse order against the Assessee, under Section 75(4) of the GST Act, 2017, it is mandatory for them to provide an opportunity of personal hearing prior to the passing of assessment order. However, in this case, no such opportunity of personal hearing was provided to the petitioner subsequent to the filing of reply and thus, it is clear that the impugned order came to be passed not only in contrary to the provisions of Section 75(4) of the GST Act but also in violation of principles of natural justice.

9. Therefore, considering all the above aspects and in the interest of justice, this Court is inclined to set aside the impugned orders dated 31.12.2025 & 20.12.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned orders dated 31.12.2025 & 20.12.2025 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,

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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.47851 & 47866 of 2026, are also closed and the miscellaneous petitions, in WMP.Nos.47850 & 47864 of 2026, which have been filed to dispense with the production of original assessment orders, are ordered.

28-10-2026

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

nsa

To

The Deputy State Tax Officer-I
Office of the State Tax Officer (GST),
Tindivanam Assessment Circle,
No.136,137 Nehru Street,
Tindivanam - 604001

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KRISHNAN RAMASAMY J.

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