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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. 42289 of 2026**

CNR:{HCMA012409322026}

**AND**

**WMP NO. 47518 OF 2026,WMP NO. 47522 OF 2026**

M/s.S.K.B Bricks,
Rep. by its Proprietor Adhikesavan Pandurangan,
No. 80/3E 80/4, N A,
Pudukuppam Alamathi Post,
Tiruvallur – 600 052, Tamilnadu.

..Petitioner(s)

Vs

Deputy State Tax Officer-1,
Office of the Deputy Commercial Tax,
Officer,Cholavaram Assessment Circle,
Tiruvallur, Tamil Nadu.

..Respondent(s)

**PRAYER:-** Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records on the files of the respondent in the impugned Order in GSTIN 33AQRPP3752H1ZI/2021-22 dated 16.12.2025 along with consequential order in Form GST DRC-07 bearing a Ref. No. ZD331225257039H dated 16.12.2025 for the tax period April 2021 to March 2022, quash the same as being contrary to the provision of CGST Act, 2017.



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For Petitioner(s): Mr.S.Rajendran

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

**Order**

This writ petition has been filed challenging the impugned order dated 16.12.2025 passed by the respondent.

2.Mr.I.Dinesh, learned Additional Government Pleader, 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.Learned counsel for the petitioner would submit that, in the present case, the petitioner had not received physical copies of either the show cause notice or the notice of personal hearing. The show cause notice dated 19.08.2025 was merely uploaded on the GST Portal, which the petitioner had no occasion to access. Even the impugned order dated 16.12.2025 was uploaded on the GST Portal, without furnishing a physical copy to the petitioner. Hence he would submit that the impugned order has been passed in violation of principle



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of natural justice. He would further submit that the petitioner is ready and willing to pay 25% of the disputed tax demand in respect of the impugned assessment period and prayed to set aside the impugned order directing the respondent to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

5.Learned Additional Government Pleader appearing for the respondent would submit that if this Court feels that the matter warrants reconsideration, in terms of the voluntary submission made by the learned counsel for the petitioner, upon the petitioner depositing 25% of the disputed tax demand for the impugned assessment period, the impugned order may be set aside and the matter may be remanded for reconsideration.

6.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.

7.Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that the impugned show cause notice was uploaded on the GST Portal. According to the petitioner,



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the petitioner was not aware of the issuance of the show cause notice through the GST Portal and a physical copy of the said show cause notice was not served on the petitioner. In such circumstances, when the respondent did not receive any reply/response from the petitioner to the show causes notice and when the statute provides for alternative modes of service of notice, it is incumbent upon the respondent to adopt an effective mode of service instead of repeatedly uploading the notices and reminders on the common portal. If such an effective mode of service has been adopted, the petitioner would have not been in a position to contend before this Court that the notices were not received.

8.Thus, this Court is of the view that the impugned order came to be 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 provide an opportunity to the petitioner to establish their case on merits and in accordance with law.

9.For the reasons stated above, this Court is inclined to set aside the impugned order dated 16.12.2025 passed by the respondent. Accordingly, this Court pass the following orders:-

(i) The order impugned herein is set aside on condition that the petitioner deposits 25% of the disputed tax amount in


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respect of the impugned assessment period, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

(ii) The petitioner is at liberty to make the aforesaid 25% deposit after deducting the amount, if any paid subsequent to the issuance of the impugned assessment order.

(iii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iv) 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.

(v) Upon production of proof with regard to the payment of 25% of the disputed tax made by the petitioner, the concerned Bank is directed de-freeze of the petitioner's bank account forthwith and intimate the same to the respondent.



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10.With the above directions, the writ petition is disposed of. There is no order as to costs. The connected writ miscellaneous petition in W.M.P.No.47518 of 2026, filed seeking to dispense with the production of original impugned order is hereby ordered as prayed for and W.M.P.No.47522 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

Deputy State Tax Officer-1,
Office of the Deputy Commercial Tax,
Officer,Cholavaram Assessment Circle,
Tiruvallur, Tamil Nadu.



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**KRISHNAN RAMASAMY J.**

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