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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43059 of 2026
and W.M.P.Nos.48357 & 48358 of 2026

CNR: {HCMA012496332026}

Kvs Readymix Concrete
Represented by its Proprietor
Mr.Babu Dhanachezhiyan
No.133/1B, 133/1D, 133/4A,
133/4C, 133/8A, 133/8C,
Thandalam to Perambakkam Road, Arakkonam Highway,
Arikalapadi Post, Arakkonam Taluk,
Vellore, Tamil Nadu - 631 151

..Petitioner(s)

Vs

1. The State Tax Officer
   (Intelligence), Inspection-I
   Office Of The Joint Commissioner (ST)
   (Intelligence),
   Vellore Division, Vellore. No.4 Bharathiyar Salai,
   Fort Round Road, Vellore - 631 001

2. The Joint Commissioner (st) (intelligence)
   Vellore Division, Vellore. No.4 Bharathiyar Salai,
   Fort Round Road, Vellore - 631 001.

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for records from the file of the First Respondent in impugned order in Form GST DRC-07 in GSTIN 33BTMPD0441G1Z6/2025-26 dated 07.08.2026 and impugned Order under Section 74A(1) r/w 74A(5)(i) in Reference No. ZD3308260449822 in GSTIN/ID 33BTMPD0441G1Z6 dated 07.08.2026, and quash the same.

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For Petitioner(s): Mr.J.Pooventhera Rajan

For Respondent(s): Ms.G.Dhana Madhri,
Special Government Pleader (T)

ORDER

This writ petition has been filed challenging the impugned order dated 07.08.2026 passed by the first respondent.

2. Ms.G.Dhana Madhri, learned Special Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the second respondent conducted an inspection under Section 67 of the GST Act and called for the petitioner's books and records, which was duly produced. Pursuant thereto, DRC-01A dated 16.04.2026 was issued alleging ineligible ITC. For which, the petitioner has filed his reply on 15.05.2026 and 26.05.2026. Thereafter, the ITC defect was dropped. Under these circumstances, DRC-01 dated 15.06.2026 was issued, alleging sales suppression and the same was uploaded under the "View Additional Notices and Orders" column in the GST common portal. Since the petitioner was not aware of the said notice, they failed to file their reply within the time. Under these

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circumstances, the impugned order came to be passed by the first respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. Further, he would submit that the petitioner is willing to pay 10% of the disputed tax amount to the first respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the first respondent by setting aside the impugned order.

5. On the other hand, the learned Special Government Pleader appearing for the respondents would submit that the respondent department had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, he requested this Court to remit the matter back to the first respondent, subject to the payment of 10% of the disputed tax amount by the petitioner.

6. Heard the learned counsel on either side and perused the materials available on record.

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7. In the case on hand, subsequent to the dropping of ITC defect, the show cause notice was uploaded by the respondent in the GST portal, due to which, the petitioner was unable to file their reply. Further, it is clear that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was passed in violation of principles of natural justice since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits.

8. That apart, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 10% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 07.08.2026 passed by the first respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 07.08.2026 is set aside and the matter is remanded to the first respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount to the respondent department, within a period of four weeks from the date of receipt of a copy of this order and the setting aside of the impugned order will take effect from the date of payment of the said amount.
>
> (ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of aforesaid amount.

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(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.

9. With the above directions, this writ petition is disposed of. No costs. W.M.P.No.48357 of 2026 filed to dispense with the production of original impugned order, is allowed. Consequently, the connected miscellaneous petition is also closed.

28-10-2026

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

VM

To:

1. The State Tax Officer
   (Intelligence), Inspection-I
   Office Of The Joint Commissioner (ST)
   (Intelligence),
   Vellore Division, Vellore. No.4 Bharathiyar Salai,
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KRISHNAN RAMASAMY, J.

VM

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