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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. 43624 of 2026

CNR:{HCMA012515602026}

AND WMP NO. 48973, 48975 & 48977 OF 2026

Karthigeya Plastics and Technologies Private
Limited Represented by its Director, Mrs. Harini
No.71, SIDCO Industrial Estate,
Kancheepuram 600 044

..Petitioner(s)

Vs

1. The Appellate Deputy Commissioner (ST)
   Goods and Services Tax,
   Chengalpattu, 2nd Floor, PAPJM Buildings,
   Greams Road, Chennai 600 006

2. State Tax Officer (Inspection)
   Thirumudivakkam, Zone-IX, Chennai East

3. The Assistant Commissioner (ST)
   Thirumudivakkam Assessment Circle
   Room No.124,Greenways Road,
   R.A.Puram, Mylapore Taluk Office Building,
   Chennai 600 028

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, calling for the records relating to the impugned proceedings of the First Respondent in Appeal No. AP/GST/710/2025, dated 25.03.2026 and the consequential proceedings in FORM GST APL-04 bearing Order No. ZD330426237554E dated 28.04.2026 and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice, and

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further direct the first respondent to hear the appeal afresh and pass orders on merits after granting reasonable opportunity to the petitioner and pass

For Petitioner(s): Mr.P.Rajkumar

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

Order

This writ petition has been filed challenging the order dated 25.03.2026 passed by the 1st respondent.

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

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

4. The learned counsel appearing for the petitioner would submit that in this case, initially, the assessment order was passed by the 2nd respondent on 06.11.2019. Aggrieved over the same, an appeal was filed by the petitioner on 30.01.2020. After a period of 6 years, the personal hearing notices were uploaded in the GST Portal by the 1st respondent on 10.02.2026, 17.02.2026 & 26.02.2026. Being unaware of the said notices, the petitioner had failed to

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appear before the 1st respondent. Under these circumstances, the said appeal was dismissed by the 1st respondent vide impugned order dated 25.03.2026 without providing any opportunity of personal hearing to the petitioner, which is violation of principles of natural justice. Hence, this petition.

5. Further, he would submit that after the dismissal of appeal, the 3rd respondent issued the attachment notice in Form GST 13 to some of the petitioner's customers to recover the disputed tax, relating to the petitioner. Hence, he requests this Court to lift the said attachment order.

6. In reply, the learned counsel appearing for the respondent had confirmed the submissions made by the petitioner and thus, he requests this Court to pass appropriate orders.

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

8. In the case on hand, initially, the assessment order was passed by the 2nd respondent on 06.11.2019. Aggrieved over the same, an appeal was filed by the petitioner on 30.01.2020 and the same was dismissed by the 1st respondent vide impugned order dated 25.03.2026.

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9. Upon perusal of the impugned order, it appears that though the appeal was filed by the petitioner as early as on 30.01.2020, no steps were taken by the respondent for disposing the said appeal for a period of 6 years. Now, all of a sudden, the notices for personal hearing was uploaded by the 1st respondent on 10.02.2026, 17.02.2026 & 26.02.2026, i.e., after a period of 6 years. Under these circumstances, being unaware of the said notices, the petitioner was not in a position to appear before the 1st respondent. Subsequently, the impugned order came to be passed, without providing any opportunity of personal hearing to the petitioner, which is clear violation of principles of natural justice. In such view of the matter, this Court is inclined to set aside the impugned order passed by the 1st respondent.

10. Accordingly, this Court passes the following order:

(i) The impugned order dated 25.03.2026 is set aside and the matter is remanded back to the 1st respondent for re-consideration.

(ii) In such case, the 1st respondent shall consider and dispose of the petitioner's appeal, on its own merits and in accordance with law, after providing sufficient opportunity to the petitioner.

(iii) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner's customers cannot survive any longer. As a sequel, the

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concerned Authority is directed to pass appropriate orders to lift the said attachment, immediately upon production of a copy of this order.

11. With the above directions, this writ petition is disposed of. No costs. Consequently, the miscellaneous petitions in WMP.Nos.48975 & 48977 of 2026 are closed and the miscellaneous petition in WMP.No.48973 of 2026, which has been filed to dispense with the production of original impugned order, is ordered.

30-10-2026

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

To

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