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. 43869 of 2026

CNR:{HCMA012533522026}

AND

WMP NO. 49220 & 49221 OF 2026

Starmed Health Care Pvt Ltd.,
Rep by its director Mr.K.Jayakumar,
36A, Rajiv Nagar 1st Street,
Pallikuppam, Chennai-600 077.

..Petitioner(s)

Vs

Assistant Commissioer (ST),
Vanagaram Assessment Circle,
Integrated Commercial Taxes Building ,
No.4/109, Chennai-Bangalore Highway,
Varadharajapuram, Nazarathpet,
Poonamallee-600123.

..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 of the Respondent in respect of the impugned Order dt. 21.09.2026 for GSTIN33AASCS9334ClZ6/2022-23 issued to the Petitioner and quash the same as illegal, arbitrary and devoid of merit

For Petitioner(s): Mr.R.Rajesh

For Respondent(s): Ms.Amirta Poonkodi Dinakaran, AGP

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Order

This writ petition has been filed against the order dated 21.09.2026 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Additional Government Pleader, takes notice on behalf of the respondent.

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 show cause notice was issued by the respondent on 16.06.2026, for which, a reply was filed by the petitioner on 17.09.2026. Subsequently, on the very same day, i.e., 17.09.2026, the reminder notice was issued by the respondent by fixing the last date for filing the reply and personal hearing on 24.09.2026. However, the impugned order came to be passed on 21.09.2026, which is prior to the date of personal hearing. Hence, he would contend that the said order was passed in violation of principles of natural justice and thus, requests this Court to set aside the same.

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5. In reply, the learned counsel appearing for the respondent had confirmed the submissions made by the petitioner and thus, she 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, initially, the show cause notice was issued by the respondent on 16.06.2026, for which, a reply was filed by the petitioner on 17.09.2026. Subsequently, on the very same day, i.e., 17.09.2026, the reminder notice was issued by the respondent, whereby, the date for personal hearing was fixed on 24.09.2026. In the meantime, the impugned order came to be passed on 21.09.2026.

8. In view of the above, it is crystal clear that though an opportunity of personal hearing was provided on 24.09.2026, the impugned order was passed on 21.09.2026, which is 3 days prior to the date of personal hearing. Therefore, no doubt, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner, which is violation of principles of natural justice. In such case, this Court is inclined to set aside the impugned order dated 21.09.2026 passed by the respondent.

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9. Accordingly, this Court passes the following order:-

(i) The impugned order dated 21.09.2026 is set aside and the matter is 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, this writ petition is disposed of. No costs. Consequently, the miscellaneous petition, in WMP.No.49221 of 2026, is closed and the miscellaneous petition, in WMP.No.49220 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

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To

Assistant Commissioer (ST),
Vanagaram Assessment Circle, Integrated Commercial Taxes Building ,No.4/109, Chennai-Bangalore Highway, Varadharajapuram, Nazarathpet, Poonamallee-600123.

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KRISHNAN RAMASAMY J.

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AND
WMP NO. 49220 OF 2026,WMP NO. 49221 OF 2026

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