Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44405 of 2026

CNR:{HCMA012597532026}

AND

WMP NO. 49815 & 49816 OF 2026

Sri Balaji Times
(Rep. by its Partner Rohini Subramanian)
Address 108, 109, 110, 111, Pookodai Shopping
Complex, Four Roads, Salem, Tamil Nadu, 636009

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FAC)
   (also known as the Commercial Tax Officer),
   Arisipalayam Assessment Circle,
   STATION - 4th floor, Commercial Taxes
   Office building, Pitchards Road,
   Hasthampatty, Salem 7

2. The Assistant Commissioner ST
   Arisipalayam Assessment Circle,
   STATION - 4th floor, Commercial Taxes
   Office building, Pitchards Road,
   Hasthampatty, Salem 7

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records on the files of the First Respondent herein vide the order Ref. GSTIN-33AAEFS3798K3ZN/ 2022-23 dated 7th July 2026 issued along with the summary of the order in GST DRC 07 reference no. ZD330726064958R dated 8th July 2026 for the period April 2022 to March 2023, quash the same

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For Petitioner(s): Ms.S. Vishnupriya

For Respondent(s): Mr.I.Dinesh, AGP

Order

This writ petition has been filed challenging the order dated 08.07.2026 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. The learned counsel for the petitioner would submit that in this case, upon receipt of the show cause notice dated 30.04.2026, the petitioner had filed their detailed reply dated 27.05.2026. Thereafter, without providing any opportunity of personal hearing, the impugned order dated 08.07.2026 came to be passed by the respondent, which is violation of principles of natural justice. Therefore, this petition has been filed.

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

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

7. In the case on hand, it is evident that the notice was issued to the petitioner on 30.04.2026. Upon receipt of the said notice, the petitioner had filed their detailed reply dated 27.05.2026. Thereafter, without providing any opportunity of personal hearing, the impugned order came to be passed by the respondent on 08.07.2026.

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 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.

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9. In view of the above, this Court is inclined to set aside the impugned order dated 08.07.2026 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 08.07.2026 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.49816 of 2026, is closed and the miscellaneous petition, in WMP.No.49815 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

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   (also known as the Commercial Tax Officer),
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KRISHNAN RAMASAMY J.

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