Order QR

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 47439 of 2026

CNR:{HCMA012813222026}

AND

WMP NO. 53325 OF 2026

Case QR

Prakash Yellappa,
S/o.Yellappa,
Legal Representative Proprietor of Srinsagar Packaging,
Residing at No.2/54, Belagoundapalli,
Denkanikottai Taluk, Krishnagiri District,
Tamil Nadu-635 114.

..Petitioner(s)

Vs

The Commercial Tax Officer / State Tax Officer,
Hosur (South),
Krishnagiri Road, Sanasandiram, Hosur,
Tamil Nadu-635 109.

..Respondent(s)

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, calling for the records relating to the impugned order dated 06.02.2026 and the consequential summary order in Form GST DRC-07 bearing Reference No. ZD330226052394L dated 06.02.2026 passed by the Respondent under Section 73 of the TNGST Act, 2017 for the Financial Year 2019-20, and quash the same further directing the Respondent to supply complete E-Way Bill back-office, audit enclosures, and GST portal return data, and consequently directing the Respondent to afford a personal hearing to the petitioner and to consider the latter afresh and pass appropriate orders on merits in accordance with law.

https://www.mhc.tn.gov.in/judis

WEB COPY

For Petitioner(s): Mr.Suriya Kala S

For Respondent(s): Ms.Amirtapoonkodi Dinakaran
Additional Government Pleader (T)

Order

This writ petition has been filed challenging the assessment order dated 06.02.2026 passed by the respondent.

2.Ms.Amirtapoonkodi Dinakaran, 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, the show cause notice dated 16.10.2025 was issued in Form DRC-01 for the Financial Year 2019-2020. In response, the petitioner submitted a detailed reply on 05.02.2026. However, without considering the reply filed by the petitioner and without affording an opportunity of personal hearing, the respondent confirmed the proposal made in the show cause notice by passing the impugned assessment order dated 06.02.2026.

https://www.mhc.tn.gov.in/judis

WEB COPY

.He would further submit that despite the petitioner having filed reply to the show cause notice, the respondent proceeded to confirm the demands without providing personal hearing opportunity. Hence, he prayed to set aside the impugned order and to direct the respondent to afford the petitioner an opportunity of personal hearing to substantiate their case.

6.Learned Additional Government Pleader appearing for the respondent would fairly submit that no personal hearing opportunity was provided to the petitioner after the filing of reply and therefore, appropriate orders may be passed.

7.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.

8.Considering the submissions made by the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondent, it is evident that the respondent proceeded to pass the impugned assessment order without affording an opportunity of personal hearing, which is totally against the provision under Section 75(4) of the Central Goods and Services Tax Act, 2017.

https://www.mhc.tn.gov.in/judis

WEB COPY

9.Thus, in such circumstances, this Court is of the view that the assessment order has been 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 afford the petitioner an opportunity of personal hearing to establish their case on merits and in accordance with law.

10.For the foregoing reasons, this Court is inclined to set aside the impugned order dated 06.02.2026 passed by the respondent. Accordingly, this Court pass the following orders:-

(i) The order impugned herein is set aside and the matters are remanded back to the respondent for fresh consideration.

(ii) The respondent is directed to consider the petitioner's reply dated 05.02.2026 filed by the petitioner and issue a 7 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.

https://www.mhc.tn.gov.in/judis

WEB COPY

11.With the above directions, this writ petition is disposed of. There is no order as to costs. The connected miscellaneous petitions in W.M.P.No.53325 of 2026 filed seeking to dispense with the production of original assessment order is ordered as prayed for.

23-11-2026

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

rst

To

The Commercial Tax Officer / State Tax Officer,
Hosur (South),
Krishnagiri Road, Sanasandiram, Hosur,
Tamil Nadu-635 109.

https://www.mhc.tn.gov.in/judis

WEB COPY

KRISHNAN RAMASAMY J.

rst

WP No. 47439 of 2026
AND
WMP NO. 53325 OF 2026

23-11-2026

https://www.mhc.tn.gov.in/judis