BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.1434 of 2026
& W.M.P(MD)No.1141 of 2026

M/s. S Subramanian Contractor
Represented by Proprietor
Sadasivam Subramanian
2/473, Thottakadu
Ilupakudi, Sivagangai - 630 202.

... Petitioner

Vs.

The Deputy Commercial Tax Officer
Thirupathur Assessment Circle
Commercial Taxes Building
Chinna Thoppu Street, Thirupathur - 630 211.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in the Impugned Order vide Ref. No. ZD3301250201462 dated 03.01.2025 and quash the same and direct the Respondent to provide an opportunity to make submissions.

For Petitioner : Mr.Senguttuvan K

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 03.01.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

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, the notice in DRC-01 was issued by the respondent on 13.09.2024. Upon receipt of the said notice, the petitioner, vide communication dated 29.11.2024, seeks for 15 days time to file their reply. Without granting any approval for the petitioner's request, the impugned order came to be passed by the respondent, which is a clear violation of principles of natural justice. Therefore, this petition has been filed.

5. Further, he would submit that now, the petitioner is willing to pay 25% of the disputed tax amount to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

6. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that the respondent had passed the impugned order only on 03.01.2025, i.e., after a period of three months from the date of issuance of DRC-01 notice. In such case, the petitioner could have been filed their reply prior to the passing of the said impugned order. Therefore, he would contend that in spite of the provision of sufficient opportunities, the petitioner had failed to avail the same and hence, he prays for dismissal of this petition.

7. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

8. In the case on hand, it is clear that initially, the show cause notice in DRC-01 was issued by the respondent on 13.09.2024. Upon receipt of the said notice, a communication was sent by the petitioner, whereby, he seeks for 15 days time to file their reply. Thereafter, the impugned order came to be passed on 03.01.2025.

9. According to the petitioner, they had waited for communication from the respondent with regard to the extension of 15 days time for filing the reply. However, no such communication was received by the petitioner and hence, they were not in a position to file their reply.

10. On the other hand, it was submitted by the respondent that though the approval for extension of time for filing reply was not communicated to the petitioner, the impugned order came to be passed by the respondent only on 03.01.2025, which is after a period of 3 months from the date of issuance of show cause notice. Hence, the petitioner could have been very well filed their reply prior to the passing of impugned order.

11. Even if the respondent's submission was accepted, upon perusal of the impugned order, it is clear that after the receipt of communication from the petitioner, no notice with regard to the personal hearing was issued by the respondent. Normally, if the respondent is intend 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.

12. Further, it was submitted by the learned counsel for the petitioner that now, the petitioner is willing to pay 25% 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 03.01.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 03.01.2025 is set aside and the matter is remanded to the respondent for

fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the respondent within a period of two weeks from the date of receipt of a copy of this order. 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 15 days from the date of payment of amount as stated above.

(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.

13. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

22.01.2026

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

To

The Deputy Commercial Tax Officer
Thirupathur Assessment Circle
Commercial Taxes Building
Chinna Thoppu Street, Thirupathur - 630 211.

KRISHNAN RAMASAMY.J.,

nsa

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