BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : **16.02.2026**

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2286 of 2026
& WMP.(MD)Nos.1800 & 1801 of 2026

Kathiravan

... Petitioner

Vs.

1.The Commissioner of State Tax,
Department of Commercial Taxes,
Ezhilagar, Chepauk,
Chennai – 600 005,
Tamil Nadu.

2.The State Tax Officer,
Woraiyur Assessment Circle,
No.1, Ramalinga Nagar,
Woraiyur, Tiruchirappalli – 620 003,
Tamil Nadu.

... 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 pertaining to the impugned orders dated 08.01.2024 and 29.04.2024 passed by the State Tax Officer, Woraiyur Assessment Circle, Tiruchirappalli, under Section 74 of the TNGST/CGST Act, 2017, for the years 2017-18 and 2018-19, demanding sums of

Rs.18,74,742/- and Rs.9,40,694/- respectively and quash the same as illegal.

For Petitioner : Mr.A.Manoj Kumar

For Respondents : Mr.R.Suresh Kumar,
Addl. Govt. Pleader

ORDER

This writ petition has been filed challenging the impugned orders dated 08.01.2024 and 29.04.2024 passed by the State Tax Officer, Woraiyur Assessment Circle, Tiruchirappalli, under Section 74 of the TNGST/CGST Act, 2017, for the years 2017-18 and 2018-19, demanding sums of Rs.18,74,742/- and Rs.9,40,694/- respectively,

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that immediately upon receipt of the show cause notices, the petitioner has filed his reply in person, without uploading the same in the portal. Under these circumstances, the impugned orders came to be passed by the 2nd respondent without providing any opportunity of personal hearing to the petitioner, stating that no reply was filed through portal. Therefore, this petition has been filed.

4. Further, he would submit that as per the direction of this Court dated 02.02.2026, the petitioner has paid 25% of the disputed tax amount to the respondents. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the 2nd respondent by setting aside the impugned orders.

5. The learned Government Advocate appearing for the respondent would submit that the petitioner has paid 25% of the disputed tax amount. Further, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned orders. Therefore, he requested this Court to remit the matter back to the 2nd respondent for fresh consideration.

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

7. In the case on hand, it is evident that the show cause notices were uploaded on the GST Portal Tab. According to the petitioner, upon receipt of the show cause notices, the petitioner has filed reply to the said show cause notices in person, without uploading the same in the portal. In such circumstances, this Court is of the view that the impugned assessment orders came to be passed without affording any opportunity of personal hearing to the petitioner, stating that no reply was filed through portal and therefore, the impugned orders are in violation of principles of natural justice and hence, the same are liable to be set aside.

8. Further, as per the direction passed by this Court dated 02.02.2026, the petitioner has paid 25% of the disputed tax amount to the respondents. In such view of the matter, this Court is inclined to set aside the impugned orders dated 08.01.2024 and 29.04.2024 passed by the 2nd respondent. Accordingly, this Court passes the following order:-

> (i) The impugned orders dated 08.01.2024 and 29.04.2024 are set aside and the matter is remanded to the 2nd respondent for fresh consideration.
>
> (ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks from the date of receipt of a copy of this order.
>
> (iii) On filing of such reply/objection by the petitioner, the 2nd 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.

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

16.02.2026

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

To

1.The Commissioner of State Tax,
Department of Commercial Taxes,
Ezhilagar, Chepauk,
Chennai – 600 005,
Tamil Nadu.

2.The State Tax Officer,
Woraiyur Assessment Circle,
No.1, Ramalinga Nagar,
Woraiyur, Tiruchirappalli – 620 003,
Tamil Nadu.

KRISHNAN RAMASAMY.J.,

vsm

W.P(MD).No.2286 of 2026
& WMP.(MD)Nos.1800 & 1801 of 2026

16.02.2026