BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 06.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3280 of 2026
and
W.M.P.(MD).Nos.2702 and 2705 of 2026

M/s. Harish Constructions,
Represented by its Managing Partner,
Singaram Vasanthakumar ... Petitioner

Vs

The Commercial Tax Officer / State Tax Officer (ST),
Office of Commercial Tax Officer,
Jurisdiction-Chokkikulam,
Madurai East,
Madurai,
Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned order dated 14.02.2025 having reference No.ZD330225139544K and GSTIN No.33AAJFH0696J2Z5 passed by the respondent and quash the same as illegal, arbitrary and in violation of principle of natural justice and non compliance of Section 169 of TNGST Act, 2017, in light of the orders passed in W.P.(MD).No.26841 of 2024(Batch) dated 06.01.2025 and W.P.No.12121 and 12127 of 2025 dated 04.04.2025.

For Petitioner : Mr.S.Venkatasubramaniyan

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

The present writ petition has been filed challenging the impugned order dated 14.02.2025 bearing Reference No. ZD330225139544K and GSTIN No. 33AAJFH0696J2Z5 passed by the respondent, seeking to quash the same as illegal, arbitrary, in violation of the principles of natural justice and for non-compliance of Section 169 of the Tamil Nadu Goods and Services Tax Act, 2017, in the light of the orders passed in W.P.(MD) No.26841 of 2024 (Batch) dated 06.01.2025 and W.P.Nos. 12121 and 12127 of 2025 dated 04.04.2025.

2. The learned counsel appearing for the petitioner would submit that in the present case, a DRC-01 show cause notice was issued on 25.11.2024 and the petitioner submitted his reply on 14.02.2025. However, without affording any opportunity of personal hearing, the impugned order came to be passed on the very same day, which is in clear violation of the principles of natural justice. Hence, the present writ petition.

3. The learned Additional Government Pleader appearing for the respondent would submit that assessment notices were issued to the petitioner and opportunities for personal hearing were also intimated. According to him, the petitioner submitted his reply only on 14.02.2025 and thereafter, the impugned order was passed.

4. Considering the submissions made on either side, it is evident that the petitioner submitted his reply on 14.02.2025 and the impugned order was also passed on the very same day. This clearly demonstrates that no effective opportunity of personal hearing was afforded to the petitioner. Such action is in violation of the principles of natural justice.

5. If the respondent intends to pass any assessment order which would adversely affect the petitioner, compliance with Section 75(4) of the GST Act is mandatory, which mandates providing an opportunity of personal hearing. Admittedly, the said statutory requirement has not been complied with in the present case. Therefore, the impugned order is liable to be set aside and the matter deserves to be remanded for fresh consideration.

6. Accordingly, the impugned order dated 14.02.2025 is set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to afford an opportunity of personal hearing to the petitioner by issuing notice at least seven days in advance and thereafter pass orders on merits and in accordance with law.

7. With the above directions, this writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

06.02.2026

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG

To
The Commercial Tax Officer / State Tax Officer (ST),
Office of Commercial Tax Officer,
Jurisdiction-Chokkikulam,
Madurai East,
Madurai,
Tamil Nadu.

KRISHNAN RAMASAMY, J.

//

TSG

W.P.(MD)No.3280 of 2026

06.02.2026