BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 06.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3445 of 2026
and
W.M.P.(MD).No.2853 of 2026

Tvl S.Nagarajan Contractor,
Represented by its Proprietor S.Nagarajan
... Petitioner

Vs

The Deputy State Tax Officer-2,
Pudukkottai-2 Assessment Circle,
Pudukkottai. ... 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 pertaining to the impugned order passed by the respondent vide his order in GSTIN : 33 AEKPN4992E1ZA / 2021-22, dated : 18.07.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan

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

O R D E R

The present writ petition has been filed challenging the impugned order passed by the respondent vide proceedings in GSTIN: 33AEKPN4992E1ZA / 2021–22, dated 18.07.2025.

2. The learned counsel appearing for the petitioner would submit that a DRC-1 show cause notice was issued under Section 74 of the TNGST Act, 2017. However, the impugned order came to be passed in DRC-7 without adhering to the procedure contemplated under Section 74 of the Act and without affording a proper opportunity to the petitioner.

3. The learned Additional Government Pleader appearing for the respondent would submit that a personal hearing was afforded to the petitioner and therefore, seeks remand of the matter for fresh consideration.

4. It is an admitted fact that the show cause notice was issued under Section 73 of the Act, whereas the impugned order has been passed under Section 74 of the Act. Such an order travels beyond the scope of

the show cause notice and has been passed without due application of mind and without providing a proper opportunity to the petitioner. Hence, the impugned order is liable to be set aside.

5. Accordingly, the impugned order dated 18.07.2025 is set aside and the matter is remanded back to the respondent for fresh consideration. The petitioner is granted liberty to file a reply within a period of two weeks from the date of receipt of a copy of this order. Thereafter, the respondent shall afford an opportunity of personal hearing to the petitioner by giving seven days' prior notice and pass orders on merits and in accordance with law.

6. Accordingly, the writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

06.02.2026

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG
To
The Deputy State Tax Officer-2,

Pudukkottai-2 Assessment Circle,
Pudukkottai.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.3445 of 2026

06.02.2026