BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.02.2026

CORAM

**THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.4814 of 2026**
**& W.M.P(MD)Nos.4017 & 4018 of 2026**

K. Sudhakar and Co.,
represented by its Proprietor K. Sudhakar
10/277, Naval Nagar
8th Cross, Karur - 639 006.

... Petitioner

**Vs.**

The Superintendent of GST and Central Excise
Karur III Range
No. 15, 4th Floor, Gowripuram Extension
Anna Nagar, Karur - 639 002.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for records pertaining to the impugned Order-in-Original No. 13/2024 dated 16.04.2024 issued by the Respondent and quash the impugned order.

For Petitioner : Mr.Durairaj Sethuraman

For Respondent : Mr.R.Gowri Shankar

**ORDER**

This writ petition has been filed challenging the impugned order dated 16.04.2024 passed by the respondent.

2. Mr.R.Gowri Shankar, learned counsel, 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. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the respondent in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Therefore, this petition has been filed.

5. Further, he would submit that yet another issue involved in the present Writ Petition, has been squarely covered by the common order of this Court, dated 17.10.2024 passed in W.P.Nos.25081 of 2023, etc., batch, wherein, this Court has quashed the impugned order insofar as it relates to the claim made by the petitioners for ITC which is barred by limitation in terms of Section 16 (4) of the CGST Act, 2017. Hence, he requests this Court to pass appropriate orders.

6. On the other hand, the learned counsel appearing for the respondent had confirmed the submissions made by the petitioner and would submit that the respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he requested this Court to remit the matters back to the respondent.

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

8. In the case on hand, it is evident that the show cause notice was uploaded on the GST Portal Tab. According to the petitioner, he was not aware of the issuance of the said show cause notice issued through the GST Portal and the original of the said show cause notice was not furnished to them. In such circumstances, this Court is of the view that the impugned assessment order came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice, which is clear violation of principles of natural justice.

9. Further, it was submitted by the learned counsel for the petitioner that yet another issue involved in the present Writ Petition, has been squarely covered by the common order of this Court, dated 17.10.2024 passed in W.P.Nos.25081 of 2023, etc., batch, wherein, this Court has quashed the impugned order insofar as it relates to the claim

made by the petitioners for ITC which is barred by limitation in terms of Section 16 (4) of the CGST Act, 2017.

10. In view of the above, this Court passes the following order:-

i) The impugned original order dated 16.04.2024 is quashed insofar as it relates to the claim made by the petitioner for ITC which is barred by limitation in terms of Section 16 (4) of the CGST Act, 2017 but, within the period prescribed in terms of Section 16 (5) of the said Act.

ii) With regard to all other issues, the impugned ex-parte assessment order dated 16.04.2024 is set aside and the matter is remanded to the respondent for fresh consideration.

iii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of a copy of this order.

iv) 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.

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

**20.02.2026**

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

To
The Superintendent of GST and Central Excise
Karur III Range
No. 15, 4th Floor, Gowripuram Extension
Anna Nagar, Karur - 639 002.

**KRISHNAN RAMASAMY.J.,**

nsa

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**20.02.2026**
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