BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 27.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.5465 of 2026
and
W.M.P.(MD)No.4590 of 2026

E.Bricks ... Petitioner

Vs.

1.The Deputy State Tax Officer,
Tamil Nadu Commercial Tax Department,
Tirupathur Assessment Circle,
Tirupathur – 630 211.

2.The Deputy Commissioner (GST – Appeal),
C.T. Buildings,
Dr.Thangaraj Salai,
Madurai – 625 020. ... 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 order passed by the first respondent vide his order in GSTIN : GSTIN : 33AAIFE3159J1ZE / 2022-23 dated 09.09.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.B.Naveenkumar
For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

O R D E R

This Writ Petition has been filed seeking to quash the impugned order passed by the first respondent vide his order in GSTIN : 33AAIFE3159J1ZE / 2022-23 dated 09.09.2025 and for a direction to respondents to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

2.By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

3.The learned counsel appearing for the petitioner would submit that pursuant to the issuance of DRC-01 dated 03.03.2025, the petitioner submitted a detailed reply on 12.03.2025. Thereafter, 3 personal hearings were scheduled. According to the learned counsel, the petitioner had no knowledge about the said notices of personal hearing since those notices were not served in person, rather uploaded in the GSTN common portal. It is submitted that without granting an effective opportunity, the impugned assessment order came to be passed on 09.09.2025.

4.The learned Additional Government Pleader appearing for the respondents strongly opposed for the submission made by the petitioner. He would submit that the petitioner having filed his reply to the show cause notice dated 03.03.2025, which was uploaded in the portal, now cannot turn around and say that since the subsequent 3 personal hearing notices were uploaded in the portal, he had no knowledge about the same. He further submitted that the petitioner failed to effectively avail the opportunity. After considering the materials available on record, a detailed assessment order was passed. Therefore, it is contended that there is no violation of the principles of natural justice.

5.In reply, learned Counsel for the petitioner would submit that the petitioner is willing to deposit additional 10% tax over and above the statutory deposit, if liberty is granted to the petitioner to prefer appeal.

6.Heard the learned Counsel on either side.

7.Considering the submissions made on either side, this Court is of the view that the petitioner was afforded sufficient opportunities of personal hearing. The assessment order dated 09.09.2025 has been passed after considering the reply submitted by the petitioner. Merely because the petitioner was unable to attend the personal hearings due to some reasons, the same would not vitiate the proceedings, especially when multiple opportunities had already been granted. Therefore, I do not find any error in the impugned assessment order dated 09.09.2025, warranting interference.

8.Hence, this Court is not inclined to entertain the present Writ Petition. However, liberty is granted to the petitioner to file statutory appeal against the assessment order dated 09.09.2025, subject to complying with the mandatory pre-deposit requirement along with 10% additional deposit of disputed tax, within a period of two [2] weeks from the date of receipt of a copy of this order. The appellate authority shall verify the payment of 10% additional tax amount over and above the statutory deposit and thereafter entertain the appeal, consider the same on merits and in accordance with law, without insisting upon any further condition beyond the statutory requirements and pass appropriate orders thereafter.

9.With the above liberty and direction, this Writ Petition stands dismissed. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

27.02.2026

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

To

1.The Deputy State Tax Officer,
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Tirupathur Assessment Circle,
Tirupathur – 630 211.

2.The Deputy Commissioner (GST – Appeal),
C.T. Buildings,
Dr.Thangaraj Salai,
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KRISHNAN RAMASAMY, J.

MR

W.P.(MD)No.5465 of 2026

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