BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 09.01.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.259 of 2026
and
W.M.P.(MD).Nos.269 and 270 of 2026

Tvl. NCNTV Arun Ram Industries,
(represented by its Proprietor Mr.C.Thiyagarajan)
... Petitioner

Vs

The State Tax Officer-1 (Inspection),
Office of the Deputy Commissioner,
(Intelligence Wing),
Tirunelveli. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to calling for the records on the file of the respondent herein in GSTIN : 33ACUPT8788JIZD dated 04.09.2025 for the tax period : 2017-2018 and quash the same.

For Petitioner : Mr.N.Prasad

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

ORDER

This Writ Petition has been filed challenging the assessment order passed by the respondent in GSTIN No.33ACUPT8788J1ZD dated 04.09.2025, relating to the tax period 2017–2018.

2. The learned counsel appearing for the petitioner would submit that this Court, by order dated 17.02.2025, directed the respondent to consider the petitioner's reply dated 28.11.2024 and pass fresh orders on merits and in accordance with law, as expeditiously as possible, preferably within a period of one month from the date of receipt of the said order. However, it is contended that the respondent has misconstrued the said direction as if this Court had dispensed with the opportunity of personal hearing and, therefore, proceeded to pass the impugned order without affording personal hearing to the petitioner.

3. The learned Additional Government Pleader appearing for the respondent would submit that the earlier order of this Court merely directed the respondent to consider the reply of the petitioner and did not specifically direct the respondent to grant personal hearing.

4. This Court is of the view that when this Court has directed the respondent to consider the petitioner's reply and pass fresh orders, the same necessarily implies that the respondent should afford a reasonable opportunity of personal hearing to the petitioner, especially when adverse civil consequences are involved. Denial of such opportunity clearly amounts to violation of the principles of natural justice. Therefore, the impugned order cannot be sustained.

5. Accordingly, the impugned assessment order dated 04.09.2025 passed by the respondent is set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to issue notice to the petitioner by granting at least seven days prior notice for personal hearing. The petitioner is at liberty to submit any additional reply or documents within a period of two weeks from the date of receipt of a copy of this order. Thereafter, the respondent shall afford personal hearing to the petitioner and pass fresh orders on merits and in accordance with law, as expeditiously as possible.

6. With the above directions, this Writ Petition stands allowed. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

09.01.2026

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

TSG

To
The State Tax Officer-1 (Inspection),
Office of the Deputy Commissioner,
(Intelligence Wing),
Tirunelveli.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.259 of 2026

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