IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13904 of 2026
and
W.M.P.Nos.15144 and 15145 of 2026

M/s.EIX Logistic LLP,
Represented by its Authorised Signatory
Mr. S. Srikanth,
New No.41, Old no.1433/AP, I Sector,
II street, KK Nagar, Chennai-600 078

..Petitioner(s)

Vs

The Assistant Commissioner (FAC) (ST)
K. K. Nagar Assessment Circle,
No.1, Greams Road, Annex Building,
5th Floor, PAPJM Building, Chennai-600 006

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Certiorari, to call for the records pertaining to the impugned order dated 30.12.2025 in GSTN 33AAIFE2388R1ZT/2021-2022 passed by the Respondent and quash the same.

For Petitioner(s): M/s. M. Punnagai

For Respondent(s): Mrs. K.Vasanthamala,
Government Advocate

ORDER

Mrs. K. Vasanthamala, learned Government Advocate, takes notice for the Respondent.

2. The Writ Petition is disposed of at the stage of admission after hearing the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The Petitioner is before this Court against the Impugned Order dated 30.12.2025 for the tax period April 2021 and March 2022. It is noticed that the last date for passing of Assessment order expired on 31.12.2025 as per Section 73 of the respective GST Enactments, and the Impugned order has been passed just prior thereto.

4. The facts of records reveals that the Show Cause Notice was issued on 23.09.2025 for the aforesaid tax period, which was replied to by the Petitioner under Form GST DRC-06 on 20.12.2025, wherein the Petitioner had requested for a personal hearing.

5. A reading of the Impugned Order and the reply filed in Form GST DRC-06 clearly indicates that the Petitioner had sought a personal hearing. The Respondent ought to have afforded an opportunity of hearing after receipt of the reply.

6. Considering the fact that the time limit for passing the final order was to expire on 31.12.2025, the Impugned Order came to be passed on

30.12.2025, I am inclined to set aside the Impugned Order and remit the case back to the Respondent for fresh consideration, in order to balance the interests of both sides.

7. Accordingly, the Respondent shall afford an opportunity of personal hearing to the Petitioner, and thereafter, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. The Petitioner shall co-operate with the proceedings before the Respondent.

9. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

10-04-2026

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

klt

C.SARAVANAN, J.

klt

To
The Assistant Commissioner (FAC) (ST),
K.K.Nagar Assessment Circle,
No.1, Greams Road, Annex Building,
5th Floor, PAPJM Building, Chennai-600 006.

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