IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-04-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15403 of 2026
and
W.M.P.Nos.16642 and 16643 of 2026

M/s.Hitevision Tech India Private Limited,
Represented by its Director
T Divya.

..Petitioner(s)

Vs

The Deputy Commissioner (ST)(FAC)Appeals,
Chennai South,
CT Main Building, 2nd Floor,
Greams Road, Chennai – 600 006.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records relating to the impugned order in Form APL – 04 bearing reference number ZD3303260884359 dated 11.03.2026 along with the detailed order passed by the Respondent and quash the same.

For Petitioner(s): M/s.K.Aarthy

For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 11.03.2026, whereby, the Petitioner's appeal against the order dated 30.08.2024 has been rejected on 28.11.2024. Operative portion of the impugned order reads as under:-

"**Personal hearing:-**

I have gone through the averments made by the Appellant and examined the file of APL – 01. The Appellate Authority has to follow the principles of natural justice – such as hearing the appellant, allowing reasonable adjournment (not more than 3), permitting additional grounds if found reasonable, etc. The Appellate Authority can also make such further inquiry as may be necessary.

The Appeal was posted for hearing on 18.07.2025, 04.08.2025, 28.08.2025, 01.12.2025 and 24.02.2026 but no one appeared for the appellant. The appellant nor his representative has shown up any intention to implead on this appeal. It is hence assumed that the appellant does not have any valid contentions or documents to place with. In the absence of any documentary evidence, this appeal is incapable of being taken up for disposal on merits. The assessment order is hence upheld and this appeal is herewith Dismissed.

Thus, the appeal stands Dismissed."

4. A reading of the above indicates that the Petitioner failed to take advantage of the personal hearing and therefore the impugned order has been passed. Although the Respondent was entitled to pass an order in absence of proper representation by the Petitioner, the order should have been passed with proper reasoning as is required under Section 107(12) of the respective GST enactments.

5. The dismissal of the appeal only on the ground that the Petitioner has not appeared is unwarranted and is not contemplated under the scheme of the respective GST enactments.

6. Considering the same, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits.

7. Needless to state, the Petitioner shall co-operate with the Respondent, failing which, the Respondent is at liberty to proceed against the order.

8. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

20-04-2026

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

The Deputy Commissioner (ST)(FAC)Appeals,
Chennai South,
CT Main Building, 2nd Floor,
Greams Road, Chennai – 600 006.

C.SARAVANAN, J.

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