BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 04.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2929 of 2026
and
W.M.P.(MD).Nos.2413 and 2417 of 2026

Sheik Meeran Beer Mohamed Aashik Meeran,

Proprietor of Tvl. Famous Ice Products

... Petitioner

Vs

1.The Deputy State Tax Officer-I,
Tamil Nadu Tax Department,
Madurai Rural East Assessment Circle,
Office of the Assistant Commissioner (ST),
Madurai Rural East,
Madurai.

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, to call for the records pertaining to the impugned Order DRC-07 under Rule 142 of GST Rules dated 29.12.2025 under Reference No.Case ID : AD3309250630280 for the period 2021-2022 and impugned order under Section 73 of the Act under Reference No.ZD33122 5433231Z along with Summary of the Order dated 29.12.2025 passed by the first respondent and quash the same and further direct the first respondent to pass orders afresh after providing opportunity of personal hearing as per provisions of the TNGST ACT, 2017.

For Petitioner	: Mr.S.Renganathan
For R-1 & R-2	: Mr.R.Suresh Kumar, Additional Government Pleader

O R D E R

The present writ petition has been filed challenging the impugned Order in Form DRC-07 issued under Rule 142 of the GST Rules dated 29.12.2025, bearing Reference No. Case ID: AD3309250630280, for the assessment period 2021–2022, and the consequential order passed under Section 73 of the Act bearing Reference No. ZD331225433231Z along with the summary of the order dated 29.12.2025 passed by the first respondent, and to quash the same. The petitioner further seeks a direction to the first respondent to pass fresh orders after providing an opportunity of personal hearing in accordance with the provisions of the TNGST Act, 2017.

2. The learned counsel appearing for the petitioner would submit that, in the present case, the impugned assessment order has been passed beyond the scope of the show cause notice and the provisions of the GST

Act. It is submitted that by the impugned order dated 29.12.2025, the tax demand has been suddenly enhanced from Rs.2,58,326/- to Rs.4,53,780/-, without any basis. The learned counsel would further submit that such enhancement was made without jurisdiction and without affording any opportunity of personal hearing to the petitioner, thereby violating the principles of natural justice. According to the learned counsel, the impugned order travels beyond the scope of the show cause notice and is therefore unsustainable.

3. The learned Additional Government Pleader appearing for the respondents would submit that the impugned order admittedly travels beyond the scope of the show cause notice. However, it is submitted that the impugned order may be treated as a show cause notice and the petitioner may be directed to submit a suitable reply. On that basis, the matter may be remanded back to the authority concerned for fresh consideration.

4. Considering the submissions made on either side, this Court finds that the impugned assessment order has been passed beyond the scope of the show cause notice. On this ground alone, the impugned order is liable to be set aside.

5. Accordingly, the impugned assessment order dated 29.12.2025 is set aside. The matter is remanded back to the first respondent for reconsideration.

6. Taking into account the facts and circumstances of the case, this Court is of the view that the ends of justice would be met by treating the impugned order as a show cause notice and the petitioner is directed to submit a reply before the concerned authority within a period of four weeks from the date of receipt of a copy of this order. Thereafter, the concerned authority shall afford an opportunity of personal hearing to the petitioner after issuing notice at least seven days in advance and pass orders on merits and in accordance with law.

7. It is made clear that the authority shall not be influenced by any of the observations made by this Court while passing the fresh order.

8. Accordingly, the writ petition is allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

04.02.2026

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

To

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C.T. Buildings,
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KRISHNAN RAMASAMY, J.

TSG

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