IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.17097 of 2026
and
W.M.P.Nos.18388 and 18389 of 2026

Tvl.Ideal Power Products,
Represented by its Partner
R.Kandan ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Vyasarpadi Assessment Circle,
No.57, P.J.Nehru Road,
Commercial Tax Building Court Complex,
Vaniyambadi, Thirupathur – 635 751. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for Respondent's Order dated 04.11.2025 with Ref.No.ZD331125051645M pertaining to the Financial Year 2020-2021 and quash the same.

For Petitioner : Ms.Vaani Sreekant Iyer

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of 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 04.11.2025 whereby the proposal in the Show Cause Notice in GST DRC-01 dated 24.06.2023 issued for the Tax Period 2020-2021 has been confirmed.

4. The only discussion in the impugned Order is as under:-

> "Hence, a Show Cause Notice DRC-01 has been issued to the taxpayer on vide reference first cited. Based on the principles natural justice, Reminders along with personal hearings were offered to the taxpayer.
>
> However, the taxpayer has filed reply which was not suitable.
>
> Findings: In view of the above facts and to safeguard the Government Revenue, the above proposal is being confirmed under Section 74 under the TNGST Act, 2017 as detailed below:-

Sl.No.	Tax Period	Description	CGST	SGST

1.	2020-2021	Tax	68591	68591
2.		Interest under Section 50(1) of TNGST Act, 2017 from 20.04.2022 to 04.11.2025	56151	56151
3.		Penalty under Section 74 of TNGST Act, 2017	68591	68591

* Note: Interest has to be calculated and has to be paid till date of payment against this Assessment Order.

DRC-01 is issued."

5. Clearly, the impugned Order is a non-speaking order in nature and passed in violation of Principles of Natural Justice under Section 75 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 detailed order in lieu of the impugned Order dated 04.11.2025 within a period of three (3) months from the date of receipt of a copy of this order.

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

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

28.04.2026

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST) (FAC),
Vyasarpadi Assessment Circle,
No.57, P.J.Nehru Road,
Commercial Tax Building Court Complex,
Vaniyambadi, Thirupathur – 635 751.

C.SARAVANAN, J.

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