



W.P.No.43042 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43042 of 2025

and

W.M.P.Nos.48175 and 48180 of 2025

Tvl.Udayam Stores,
represented by its Proprietor Mr.S.Udhayakumar
No.226, Mailam Road,
Kooteripattu Village, Thindivanam Taluk,
Villupuram District - 604 302.

... Petitioner

Vs.

1. The State Tax Officer,
Gingee Assessment Circle,
No.1, Chetpet Road, Gingee - 604 202.
2. The GST Inspector (FAC),
Office of the Deputy Commissioner (ST),
Villupuram.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings of the first respondent in GSTIN:33ADLPU6046J1Z4/2023-2024, culminating in the Assessment Order dated 04.06.2025, passed under Section 73 of the CGST/TNGST Act, 2017, the connected Summary of Order in Form GST DRC-07 bearing Reference No.ZD330625033736C dated 04.06.2025 and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.



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For Petitioner : Mr.Samuel Rupesh Rajkumar
For Respondents : Mr.C.Harsharaj,
Special Government Pleader.

ORDER

In this Writ Petition, the petitioner has challenged the impugned order dated 04.06.2025.

2. The petitioner was issued a notice in DRC-01 dated 26.12.2024, followed by three reminders dated 05.05.2025, 20.05.2025 and 26.06.2025. The last reminder dated 02.06.2025 fixed 05.06.2025 as the date for the petitioner's personal hearing. However, the impugned order came to be passed on 04.06.2025, even before the scheduled date of hearing. Hence, there is a clear violation of the principles of natural justice in passing the impugned order.

3. Considering the same, the impugned order dated 04.06.2025 is quashed, and the matter is remitted back to the respondent to pass a fresh order on merits, after affording due opportunity to the petitioner. The petitioner shall file a proper reply within a period of 30 days from the date of receipt of a copy of this order.



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4. With the above directions, **this Writ Petition is disposed of.** No costs.

Upon compliance with the above stipulation, the Appellate Authority shall entertain the appeal and dispose of the same on merits, without reference to limitation. In the event of failure to comply with the above stipulation, it shall be deemed that this writ petition stands dismissed in limine, and the respondent shall be at liberty to proceed with recovery in accordance with law. No costs. Consequently, connected W.M.Ps. are closed.

10.11.2025

nvi

Neutral Citation : Yes / No

To:

1. The State Tax Officer,
Gingee Assessment Circle,
No.1, Chetpet Road, Gingee - 604 202.
2. The GST Inspector (FAC),
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