



WEB COPY



W.P.No.50020 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2026

Coram

The Honourable **Mr.Justice C.Saravanan**

W.P.No.50020 of 2025

and

W.M.P.Nos.55954 & 55955 of 2025

M/s.VASAN TIFFAN HOME CHENNAI PVT LTD
REPRESENTED BY ITS FINANCE MANAGER
A. V. SRIRAM

...Petitioner

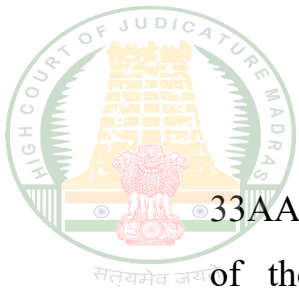
Vs.

- 1 THE DEPUTY COMMISSIONER (CT)
GST APPEAL CHENNAI II GREAMS ROAD
MAIN BUILDING 2ND FLOOR
CHENNAI 600 006.
- 2 THE STATE TAX OFFICER
KOTTURPURAM ASSESSMENT CIRCLE
ROOM NO.245 II FLOOR
INTEGRATED COMMERCIAL TAXES AND
REGISTRATION BUILDINGS SOUTH TOWER
NANDANAM CHENNAI – 600 035.
- 3 THE ASSISTANT COMMISSIONER (ST)
THIRUVANMIYUR ASSESSMENT CIRCLE
ROOM NO.217 2ND FLOOR
GOVERNMENT FARM VILLAGE,
NANDANAM CHENNAI – 600 035.

...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus to call for
records of the second respondent in his proceedings in GSTIN :



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33AAFCV3514N1Z7/2019-20 dated 17.08.2024 and the consequential order of the first respondent in his proceedings in GSTIN: Temp.ID/UIN 33AAFCV3514N1Z7-ARN# AD331124031702P dated 04.12.2024 and to quash the same as arbitrary.

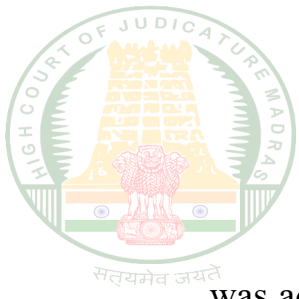
For Petitioner : Mr.P.V.Sudakar

For Respondents : Mrs.P.Selvi Government Advocate

Order

The Petitioner is before this Court against the impugned Order dated 17.08.2024 passed in Form DRC-07 for the tax period 2019-20 whereby, the demand that was proposed in the Audit Report dated 31.05.2024 issued under Section 65 (6) in Form GST DRC-1 of the respective GST Enactments has been confirmed against the Petitioner.

2. It is the specific case of the Petitioner that after the Audit Report dated 31.05.2024 was issued under Section 65 (6) of the respective GST Enactments, further Show Cause Notice in Form GST DRC-01 ought to have been issued either under Section 73 or Section 74 of the respective GST Enactments, as the case may be.



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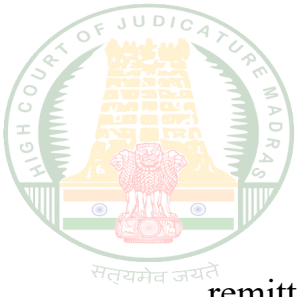
3. This case was listed for admission on 20.01.2026. However, it

was adjourned to ascertain as to whether any Show Cause Notice under the aforesaid provisions had been issued to the Petitioner in Form GST DRC-01 preceding the impugned Order.

4. The learned Government Advocate for the Respondents, on instructions, would submit that no separate Show Cause Notice was issued to the Petitioner and that the impugned Order was passed based on the Audit Report dated 31.05.2024 issued under Section 65 (6) of the respective GST Enactments.

5. I have heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

6. It is manifestly clear that the impugned Assessment Order dated 17.08.2024 passed by the second Respondent is in violation of Principles of Natural Justice, as it has been passed without issuing a Show Cause Notice and hearing the Petitioner.



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7. Therefore, the impugned Order is quashed and the case is remitted back to the second Respondent to pass a fresh order on merits and in accordance with law after hearing the Petitioner.

8. The Petitioner shall treat the impugned Order dated 17.08.2024 and the aforesaid Audit Report 31.05.2024 as Show Cause Notice in Form DRC-01 and file a reply along with requisite documents within a period of 30 days of receipt of this order.

9. The second Respondent shall thereafter proceed to pass fresh orders after considering the reply of the Petitioner on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of such Reply.

10. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

27.01.2026

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Index : yes/no

4/6



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Neutral Citation : yes/no

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C.Saravanan,J.,

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