IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

WA No. 68 of 2026ANDCMP NO. 681 OF 2026

Hari Ram EnterprisesRepresented by its partner Sundararajan No.14, Gundu Salai Road, Natesan Nagar Near 100 Feet Road, Puducherry 605 005

..Appellant(s)

Vs

The Commercial Tax Officer-GD-II, PuducherryOffice of the Commercial Tax Officer-Goods Division II, IInd Floor, C.T Complex, 100 Feet Road, Ellaipillaichavady, Puducherry - 605 005.

..Respondent(s)

WA No. 68 of 2026

APPEAL filed under Clause 15 of the Letters Patent to set aside the order in WP No.39974 of 2025 dated 25.10.2025 and allow the Writ Appeal and pass such further order or other orders as this Honble Court.

For Appellant(s):	Mr.V.Sundareswaran
For Respondent(s):	Mr.J.Kumaran Additional Government Pleader (P)

Order

(Order of the Court was made by Dr.Anita Sumanth J.)

Mr.J.Kumaran, learned Additional Government Pleader (P) accepts notice for the respondent and seeks some time to file a counter, as the order under appeal has been passed, even at the time of admission by consent expressed by both learned counsel and without the benefit of a counter.

2. The assessee/appellant had challenged an order of assessment dated 12.04.2024 passed in terms of the Puducherry Goods and Services Tax Act, 2017, for the period 2018-2019.

3. Prima facie, as we are taken through the records, we see i) Form GST DRC -01 contains a blank against the field 'Signature', ii) show cause notice dated 12.01.2024 does not appear to have signed by the officer as there is neither a name nor any other particulars in conclusion, iii) the proceedings of the Commercial Tax Officer in Order-in-original dated 12.04.2024 are unsigned, iv) Order under Section 73 dated 12.01.2024 contains a blank against the field 'Signature' and v) only Form GST DRC-07 dated 24.04.2024 which is a summary of order, contains a digital signature.

4. In light of the aforesaid, it is to be seen whether at all the proceedings have any legal sanctity. That apart, the learned Judge has, in the order under appeal, set aside the assessment order, though assigning no specific reasons for the same. While setting aside the assessment order, the learned Judge has directed the assessee to deposit 50% of the disputed tax in cash from the appellant's electronic cash register.

5. Prima facie, we find no justification for a direction to remit 50% of the disputed tax, when, by virtue of the setting aside of the order, the entirety of the demand stands effaced.

6. List on 17.02.2026. Counter by then with a copy served in advance upon the appellant.

(A.S.M.,J.) (M.S.K.,J.)
19-01-2026

SL

To

The Commercial Tax Officer-GD-II,
PuducherryOffice of the Commercial Tax Officer-Goods Division II, IInd Floor, C.T Complex, 100 Feet Road, Ellaipillaichavady, Puducherry - 605 005.

DR.ANITA SUMANTH J.
AND
MUMMINENI SUDHEER KUMAR J.

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