



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 30407 of 2026

&

WMP No.33376 of 2026

M/s.SMA Enterprises
Represented by its Proprietor
Mr Kamardeen Ejaz,
No.65/4, Junction Road, Virudhachalam,
Cuddlaore,
Tamilnadu 606 001,
GSTIN 33ABCPE9580A1Z3

..Petitioner(s)

Vs

The Assistant Commissioner(ST)(FAC)
Office of the Commercial Tax officer
Virudhachalam Assessment circle
Cuddalore
Tamil Nadu

..Respondent(s)

PRAYER : This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari to call for the records of the Respondent herein in its Impugned order in GSTIN 33ABCPE9580A1Z3/2024-2025 dated 02.02.2026 along with the Consequential order in Form DRC-07 bearing Reference No.ZD330226007371Y dated 02.02.2026 for the tax period 2024-25, and quash the same.

For Petitioner(s):

Ms.R. Hemalatha

For Respondent(s):

Mr.R.Sethu Prabakaran
Government Advocate (T)



ORDER

Order dated 02.02.2026 is challenged on the ground that said order deals with matters not referred to in the show cause notice.

2. Referring to the show cause notice, learned counsel for the petitioner submits that it pertains to supplies from Bluesky Enterprises, whereas the impugned order refers to supplies from Honeywell Enterprises. Therefore, she contends that the impugned order cannot be sustained.

3. Mr.R.Sethu Prabakaran, learned Government Advocate, accepts notice for the respondent. He points that the intimation in DRC-01A refers to supplies from Honeywell Enterprises. On this basis, he submits that an inadvertent clerical error was made in the show cause notice.

4. Under Section 74 of the applicable GST enactments, a show cause notice is mandatory before the determination. Given the discrepancy between the show cause notice and the assessment order, the assessment order cannot be sustained. Hence, the assessment order is quashed by leaving it open to the respondent to initiate fresh proceedings in accordance with law.



5. The writ petition is disposed of on the above terms. Consequently,
connected miscellaneous petition is closed. No costs.

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13-08-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

KAL

To

The Assistant Commissioner(ST)(FAC)
Office of the Commercial Tax officer
Virudhachalam Assessment circle
Cuddalore
Tamil Nadu



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SENTHILKUMAR RAMAMOORTHY, J.

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