



WP No. 2522 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 2522 of 2025

and

W.M.P.Nos.2839 & 2840 of 2025

1. Vino Constructions
Rep by its Managing Partner-
Thangavel Nagappagowder, 20, Ex-
serviceman Colony, Bhavanisagar,
Sathyamangalam, Erode-638451.

Petitioner(s)

Vs

1. The State Tax Officer
Office Of The Commercial Tax Officer,
Roving Squad-V, Erode.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings initiated by the Respondent in the impugned show cause notice vide GSTIN 33AAEFV3919R1ZL/2019-20 dated 26.11.2024 along with



consequential SCN in FORM GST DRC 01 vide ref no. ZD3311242600423
dated 26.11.2024 to quash the same.

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For Petitioner(s): M/s.R. Hemalatha

For Respondent: Mr.C.Harsharaj
Special Government Pleader

ORDER

This Writ Petition is being disposed of with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Show Cause Notice vide GSTIN 33AAEFV3919R1ZL/2019-20 dated 26.11.2024 along with consequential summary of Show Cause Notice in FORM GST DRC 01 vide ref no. ZD3311242600423 dated 26.11.2024 for the period April 2019-March 2020, wherein the Petitioner was also called upon to appear for personal hearing.

3. The Petitioner was also issued with Reminders on 28.12.2024, and



08.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 03.01.2025 and 20.01.2025. It is not clear as to whether any order has been passed.

4. To balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass an order on merits subject to the petitioner filing a reply to the impugned Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case within a period of 30 days from the date of receipt of a copy of this order. Within such time, the petitioner shall also deposit 10% of the disputed tax in cash from the petitioner's Electronic Cash Register.

5. In either case the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

6. Needless to state, before passing any such order, the Respondent shall



give due notice to the Petitioner.

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

05-11-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To
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1. The State Tax Officer
Office Of The Commercial Tax Officer,
Roving Squad-v, Erode



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C.SARAVANAN, J.

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