



WEB COPY

WP No. 3118 of 2025



DATED: 05-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 3118 of 2025

and

W.M.P.Nos.3429 & 3430 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/2023-24 dated 26.11.2024 along with



consequential summary of scn in FORM GST DRC 01 vide ref
no.ZD331124260664L 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/2023-24 dated 26.11.2024 along with consequential summary of scn in FORM GST DRC 01 vide ref no.ZD331124260664L dated 26.11.2024 for the period April 2023-March 2024, wherein the Petitioner was also called upon to appear for personal hearing.

3. The learned counsel for the petitioner submits that the petitioner will



participate in the adjudication mechanism by filing a reply.

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4. Recording the submission of the petitioner, the writ petition stands disposed of, by directing the respondent to pass an order on merits, subject to the petitioner filing a reply within a period of thirty (30) days from the date of receipt of a copy of this order.

5. In case the petitioner fails to file a reply within such time, the respondent is at liberty to pass appropriate orders on merits based on the available records.

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

To

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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