



W.P.No.26605 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 12.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26605 of 2025
& W.M.P.Nos.29909 & 29911 of 2025

Tvl.P.S.K.Traders
Rep. by its Proprietrix M.Swathi Rathna
No.34A, Ariyagoundampatti Road,
Ariyagoundampatti Post,
Rasipuram - 637 406
Namakkal District.

... Petitioner

Vs.

The State Tax Officer,
Attur (Rural) Circle,
Salem District.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for records pertaining to the impugned proceedings passed by the respondent vide his order in GSTIN: 33MUSPS1800C1ZJ/2020-21 dated 14.02.2025 and quash the same as it is passed by grossly violating the Principles of Natural Justice and also against the provisions of the Goods and Services Tax Act, 2017.

For Petitioner : Mr.P.Arumugam



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For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader (T)

ORDER

This writ petition has been filed challenging impugned order dated 14.02.2025 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the respondent issued a notice in Form DRC-01A on 05.12.2024 and without issuing notice in Form DRC-01, the respondent straight away issued a summary order in form DRC-07 dated 14.02.2025. Hence, he prayed this Court to grant an opportunity to file a reply by treating the from DRC-01A notice as show cause notice.



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4. Learned Additional Government Pleader appearing for the respondent has acceded to the above submission made by the learned counsel for the petitioner and requests this Court to pass any appropriate order.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and also perused the materials available on record.

6. In this case, the respondent has issued a notice in Form DRC-01A on 05.12.2024 and without issuing a notice in Form DRC-01, the respondent issued a summary order in Form DRC-07, which is also evident from perusing the records. Before issuing summary order in Form DRC07, it is mandatory to issue notice in Form DRC-01. If any notice is issued without issuing Form DRC-01, it is not in accordance with law and the same is liable to be set aside. Accordingly, this Court passes the following order:-



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(i) The impugned order dated 14.02.2025, passed by the respondent is set aside.

(ii) The petitioner is directed to file a reply by treating the notice in Form DRC-01 as show cause notice, within a period of four weeks from the date of receipt of a copy of this order.

(iii) On filing of such reply by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petitions are also closed.

12.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The State Tax Officer,
Attur (Rural) Circle,
Salem District.



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KRISHNAN RAMASAMY.J.,
vm

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