



W.P.No.28111 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.08.2025

CORAM:

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.28111 of 2025

and

W.M.P.Nos. 31533 & 31534 of 2025

M/s. KVM Spinning Mills,
Rep. by its Partner Murugesan Gounder,
18A, Elachi Palayam Road, Palladam,
Coimbatore – 641 668.
Tamil Nadu.

... Petitioner

Vs.

The Deputy State Tax Officer – II,
Tiruppur Central – II,
Tiruppur.

... Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent leading to the issuance of show cause notice dated 25.06.2025 vide Ref.No.ZD330625272381G issued by the respondent and quash the same and consequently direct the respondent to waiver the interest and penalty imposed upon the petitioner and shall pass a fresh speaking order in accordance with law.

For Petitioner : Mr.A.G.Sathyanarayana
For Respondents : Mr.V.Prashanth Kiran
Government Advocate (Taxes)



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ORDER

WEB COPY This writ petition has been filed challenging the issuance of show cause notice dated 25.06.2025.

2. The learned counsel for the petitioner submitted that the first respondent issued a show cause notice dated 25.06.2025 to the petitioner, without verifying as to whether the petitioner had paid the principal tax, as per Section 128 A of the CGST Act, 2017 as well as under GST Amnesty Scheme.

3. The learned Government Advocate (Taxes) submitted that though the respondent issued show cause notice to the petitioner to produce the required documents, the same has not been produced by the petitioner till date.

4. On perusal of the show cause notice, it appears that the petitioner had filed a waiver application under Section 128 A of the CGST Act for the purpose of processing the same. The respondent issued notice and directed the petitioner to produce the following documents:-

(i) Demand Order in GST Form DRC 07 along with the speaking



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order.

WEB COPY (ii) Tax due payment details like DRC 03 along with DRC 03 A or Demand adjusted statement.

5.Once the petitioner filed an application for waiver, it is mandatory on the part of the petitioner to produce the requisite documents sought for by the respondent. Admittedly, the petitioner neither appeared before the respondent nor produced the documents asked for. Now, the petitioner has approached this Court challenging the show cause notice. In that case, a right course for the petitioner would be to appear before the respondent for personal hearing along with the relevant documents as called for by the respondent. However, in one hand, the petitioner sought for waiver of interest and on the other hand, they intend to challenge the impugned show cause notice, which is not the right course for the petitioner. Hence, this Court is not inclined to entertain this Writ Petition.

Accordingly, this Writ Petition is dismissed with costs of Rs.5,000/- payable by the petitioner to the Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of 2 weeks from the date of

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receipt of copy of this order. Consequently, connected Miscellaneous

WEB COM Petitions are closed.

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dh
Index: Yes/No
Internet: Yes/No
Speaking Order/Non-speaking order

To

The Deputy State Tax Officer – II,
Tiruppur Central – II,
Tiruppur.



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KRISHNAN RAMASAMY, J.

dh

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