



WEB COPY

WP No. 27969 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 27969 of 2025

AND

WMP NO. 31366 OF 2025

1. Tvl SAKTHI SAGO INDUSTRIES

REP BY ITS PROPRIETOR P

SAKTHIKUMAR, No. SF.No. 174/3

Thukkampalayam Valapady post and

Taluk salem 636115 GSTIN-

33CYIPS6389G2ZS

Petitioner(s)

Vs

1. The State Tax Officer

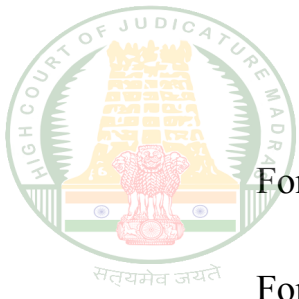
Ayyoathyapattinam Assessment Circle,

Salem.

Respondent(s)

PRAYER

calling for the records on the files of the respondent pertaining to GSTIN-33CYIPS6389G2ZS/2020-21 dated 12.02.2025, to quash the same as illegal and consequently direct the respondent to consider the matter afresh by taking note of documents submitted by the petitioner on 26.12.2024 and after providing opportunity of hearing and dispose the case on merits



For Petitioner : Mr. S. Rajesh

For Respondent : Ms. Amirtha Poonkodi Dinakaran
Government Advocate

WEB COPY

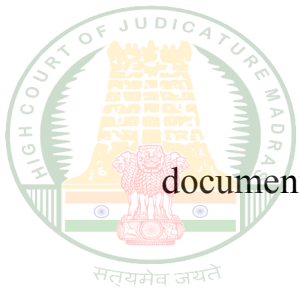
ORDER

Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 12.02.2025, which precedes a Show Cause Notice in GST DRC-01 dated 23.11.2024 for the Tax Period between April 2020 and March 2021.

4. By the impugned order dated 12.02.2025, the demand that was passed in the Show Cause Notice in GST DRC-01 dated 23.11.2024 has been confirmed on the ground that the petitioner has not filed any of the supporting documents such as bills, e-way bills, Bank statement or other relevant



documents. The relevant portion of the order reads as follows:

"The taxpayer filed a reply to the show cause notice;

however, no supporting documents, such as bills, e-way

bills, bank statements, or other relevant documents, were

attached."

5. The learned counsel for the petitioner would submit that the petitioner had indeed sent a reply on 26.12.2024. In the reply, it was specifically mentioned that the petitioner was enclosing e-way bill screen shot and reconciliation statement of the relevant documents.

6. The learned Government Advocate appearing for the respondent on the other hand would submit that there are no records to substantiate that the petitioner has indeed filed any of the documents referred to in the reply to the show cause notice on 26.12.2024.



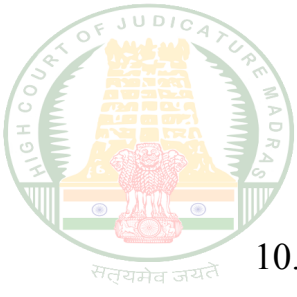
WEB COPY

7. Having perused the records, this Court prima facie view that the form in GST DRC-06 uploaded under Rule 142 (4) of the respective GST Rules in S.No.6 seems to indicate that the petitioner has indeed given a reply with supporting documents. S. No.6 of the form in GST DRC-06 dated 26.12.2024 is reproduced below:

6. Documents uploaded			
Reply.pdf 33CYIPS6389G2ZS_GSTR3BR1_RECONCILED_Summary(2020-2021).pdf 33CYIPS6389G2ZS_GSTR3BR2A_RECONCILED_Summary(2020-2021).pdf Ewaybill Screenshot.pdf			
7. Option for personal hearing	☐	Yes	☒ No

8. Thus, the observation in the impugned order that the petitioner has not given any of the documents cannot be countenanced. In any event, if such documents were not immediately available for being downloaded, the petitioner could have been put to notice before the impugned order was passed.

9. Under these circumstances, the impugned order is liable to be quashed and is accordingly quashed and the case is remitted back to the respondent to pass a fresh order *de novo* as expeditiously as possible, preferably, within a period of three (3) months thereafter.



WEB COPY

10. The Petitioner may supplement the reply with additional copies and all the supporting documents, which the petitioner seeks to apply as a compliance to the show cause notice dated 23.11.2024.

11. Needless to state, before passing any such order, the petitioner be heard.

12. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

13. This Writ Petition stands disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petition is closed.

08-10-2025

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



WP No. 27969 of 2025



WP No. 27969 of 2025

WEB COPY

To

1.The State Tax Officer
Ayyoathyapattinam Assessment Circle,
Salem.



WEB COPY

WP No. 27969 of 2025



C.SARAVANAN J.

ab

**WP No. 27969 of 2025
AND WMP NO. 31366
OF 2025**

08-10-2025