IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.33686 of 2025
and
WMP.Nos.37798 & 37800 of 2025

Tvl.Valampuri Vinayagar Traders,
represented by its Proprietor
Mr.G.Balakrishnan, No.2, 2-3,
3rd Cross Road, Leigh Bazaar,
Salem, Tamilnadu 636 009
GSTIN 33AGZPB0056G1ZK .... Petitioner

Vs.

The Deputy State Tax Officer-1 (ST)
Office of the Deputy Commercial Tax
Officer, Arisipalayam Assessment
Circle, 4th Floor, Commercial Taxes
Office Building, Pitchards Road,,
Hasthampatty, Salem, Tamil Nadu 636 007. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the respondent herein in its impugned order in GSTIN 33AGZPB0056G1ZK/2018-19, dated 27.12.2024 along with consequential DRC-07 order vide Ref.No.ZD331224242128R, dated 27.12.2024 for the tax period 2018-19 and quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mrs.Amirtha Poonkodi Dinakaran
Govt. Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. The Petitioner filed this Writ Petition challenging the impugned order dated 27.12.2024 passed for the tax period 2018-19 is primarily on the ground that Show Cause Notice in DRC 01 dated 22.12.2023 has been issued under Section 73 and the impugned order has been passed under Section 74 of the respective GST enactments. It is therefore submitted that the order passed under Section 74 is without jurisdiction.

4. On the other hand, learned Government Advocate for the Respondent would submit that the petitioner has merely kept the summary of the Show

Cause Notice which refers to Section 73, however a detailed order clearly invokes Section 74. It is further submitted that the impugned order is an exparte order as the petitioner failed to respond to the Show Cause Notice in DRC 01 dated 22.12.2023.

5. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass a fresh order on merits. While passing the order, the Respondent shall also examine the specific plea of the Petitioner as to whether the case was made out under Sections 73 or 74.

6. Considering the fact that the notice issued in DRC 01 dated 22.12.2023, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC 01 dated 22.12.2023 within 30 days from the receipt of a copy of this order together with requisite documents to substantiate the case by treating the respective impugned Order dated 27.12.2024 as an addendum to the Show Cause Notice dated 22.12.2023.

7. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

C.SARAVANAN.,J

gv

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

27.11.2025

Neutral Citation : Yes / No
gv

To:

The Deputy State Tax Officer-1 (ST)
Office of the Deputy Commercial Tax
Officer, Arisipalayam Assessment
Circle, 4th Floor, Commercial Taxes
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