



W.P. No.34544 of 2025

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**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 11.09.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.34544 of 2025**

**and**

**W.M.P.Nos.38706 and 38707 of 2025**

Tvl.Ganesh Oil Mills,  
Rep. by its Proprietor Anbalagan,  
No.5-B, Near LRC Kalyanamandapam,  
Mullaivadi, Attur TK,  
Salem, Tamil Nadu 636 141.

.. Petitioner

Vs.

1. The State Tax Officer FAC,  
O/o, The Commercial Tax Officer,  
Attur (Town) Circle,  
Salem, Tamil Nadu.

2. The State Tax Officer GST Audit-2,  
O/o, The Joint Commissioner (ST),  
Salem.

.. Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for records relating to the impugned proceedings initiated by the 1<sup>st</sup> respondent in the impugned order in FORM GST DRC-07 bearing Ref.No.ZD331124145029R dated 19.11.2024 along with Annexure vide



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GSTIN:33AOQPA5245M1ZR/2019-20 dated 19.11.2024 passed by the 1<sup>st</sup> respondent for the Assessment Year 2019-20 to quash the same.

For Petitioner : Ms.R.Hemalatha

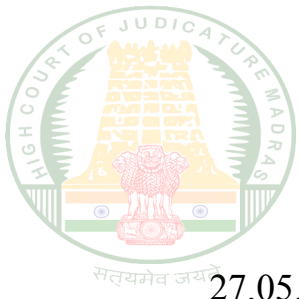
For Respondents : Mr.Harsha C.Raj  
Special Government Pleader

### **ORDER**

By consent of both sides, this writ petition is taken up for final disposal at the stage of admission itself.

2. The present writ petition is filed challenging the impugned order dated 19.11.2024 relating to the assessment year 2019-20.

3. It is submitted by the learned counsel for the petitioner that petitioner is engaged in the business of supplying groundnut seeds and groundnut oil and is registered under the Goods and Services Tax Act, 2017. During the relevant period of 2019-20, petitioner filed its returns and paid appropriate taxes. Thereafter, 2<sup>nd</sup> respondent conducted an Audit and issued show cause notice as “Draft Audit Proposal” dated



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27.05.2024. In response petitioner filed its reply dated 11.06.2024.

Subsequently, 1<sup>st</sup> respondent passed an order dated 06.09.2024 dropping the proceedings. Thereafter, a show cause notice in Form DRC-01 dated 06.09.2024 came to be issued, to which petitioner responded vide reply dated 16.11.2024 along with relevant documentary evidence. However, the impugned order dated 19.11.2024 does not even make a reference to the said reply. In view thereof, learned counsel for the petitioner would submit that the impugned order suffers from gross non application of mind.

4. On this being pointed out, learned Special Government Pleader would submit that they would consider the petitioner's reply dated 16.11.2024 and pass orders afresh in accordance with law after affording the petitioner an opportunity of hearing. Agreed to by the learned counsel for petitioner.

5. In view thereof, impugned order dated 19.11.2024 is set aside. The writ petition stands disposed of with a direction to the respondents to consider petitioner's reply dated 16.11.2024 and pass orders afresh in



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accordance with law after affording the petitioner a reasonable opportunity of hearing. No costs. Consequently, connected miscellaneous petitions are closed.

**11.09.2025**

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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To:

1. The State Tax Officer FAC,  
O/o, The Commercial Tax Officer,  
Attur (Town) Circle,  
Salem, Tamil Nadu.
2. The State Tax Officer GST Audit-2,  
O/o, The Joint Commissioner (ST),  
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**MOHAMMED SHAFFIQ, J.**

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