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

**DATED : 23.09.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.No.35851 of 2025**
**and W.M.P.Nos.40099 and 40100 of 2025**

Tvl Circle India Coimbatore,
GSTIN:33AJYPV0246J1ZN,
Represented by its Proprietor Kandasamy Vijay Anand,
10-A, Bharath Nagar,
Neelikonampalayam Post,
Coimbatore-641 033 ... Petitioner

Vs.

The State Tax officer,
Singanallur North Circle,
Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore-641 018. ... 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 pertaining to impugned order in Form GST DRC 07 bearing reference No.ZD330225180675C/2020-21 dated 19.02.2025 issued by the sole respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondent : Mr.C.Harsharaj
Additional Government Pleader

**O R D E R**

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 19.02.2025 passed by the Respondent under Section 73 of the TNGST and CGST Acts, 2017 for the tax period 2020-2021.

3. Although the impugned order refers to notice in DRC 01 dated 16.11.2024, it is the specific case of the Petitioner that the Petitioner was issued only with notice in Form GST ASMT 10 and DRC 01A dated 16.10.2024, to which, the Petitioner has replied. The Petitioner has also attempted to demonstrate even in screen shot and dashboard would indicate that the copies of the notice in DRC 01 dated 16.11.2024 were not uploaded

and it was not available for the Petitioner to reply to the notice in DRC 01 dated 16.11.2024. It is submitted that only notice in DRC 01A dated 16.10.2024 was available in the web portal to which, the Petitioner has given reply on 10.12.2024 and 21.01.2025. He further submitted that the Petitioner was also not called for personal hearing and therefore, the impugned order suffers from perversity and was passed in violation of the principles of natural justice and therefore, it is liable to be interfered with.

4. On the other hand, the learned Additional Government Pleader appearing for the Respondent submitted that the order is a well reasoned order and it does not warrant any interference of this Court under Article 226 of the Constitution of India. It is submitted that the Petitioner has slept over and has approached this Court belatedly by way of this writ petition. It is further submitted that personal hearing notice was issued to the Petitioner on the date mentioned at Serial Nos.7, 9 and 10 in the impugned order. Therefore, this writ petition is liable to be dismissed.

5. I have carefully considered the submissions advanced by the learned counsel appearing on either side.

6. Having considered the submissions made by the learned counsel appearing for the Petitioner and the learned Additional Government Pleader appearing for the Respondent, it is evident that the impugned order has been passed in violation of principles of natural justice as the Petitioner has replied on 10.12.2024 and 21.01.2025 in response to the notice in DRC 01A dated 16.10.2024.

7. If the Petitioner has received the notice in DRC 01 dated 16.11.2024, the petitioner would have given a detailed reply to the same. Since the impugned order has been passed in violation of principles of natural justice, the impugned order is therefore liable to be quashed. Therefore, the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible.

8. The Petitioner shall file a consolidated reply to the notice in DRC 01 dated 16.11.2024 by treating the impugned order as addendum to the Show Cause Notice within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months thereafter, after hearing the Petitioner.

10. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

**23.09.2025**

NCC: Yes / No
Index : Yes / No
Speaking Order : Yes / No

ssb

To

The State Tax officer,
Singanallur North Circle,
Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore-641 018.

**C.SARAVANAN, J.**

ssb

**W.P.No.35851 of 2025**

**23.09.2025**

W.P.No.35851 of 2025

**C. SARAVANAN, J.**

This matter is listed today under the caption 'For Being Mentioned' at the instance of the learned counsel for the petitioner.

2. The learned counsel for the petitioner would submit that there is a typographical error inasmuch in the cause title of the order passed in W.P.No.35851 of 2025 dated 23.09.2025. They would submit that, the name of the petitioner has been wrongly mentioned as “**Tvl Circle India Coimbatore**” instead of “**Tvl Cires India Coimbatore**”. Hence, they prayed for suitable directions.

3. Considering the submissions made by the learned counsel for the petitioner, the Registry is directed to correct the name of the petitioner as "**Tvl Cires India Coimbatore**” in the aforesaid order dated 23.09.2025 and issue order copy afresh.

4. All other portions of the cause title in the aforesaid order dated 23.09.2025 remains unaltered.

11.11.2025

raja

**C. SARAVANAN, J.**

raja

W.P.No.35851 of 2025

11.11.2025