



W.P.No.36157 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36157 of 2025

and

W.M.P.Nos.40404 and 40407 of 2025

Tvl.Sun Shine Engineering,
Rep by its Proprietor
V.Ashwin
12/7 Nehru Street, Peeladedu,
Coimbatore – 641 004.

... Petitioner

Vs.

The State Tax Officer – 1,
Office of the Commercial Tax Officer,
Peelamedu South Circle,
Coimbatore.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of Respondent in Impugned Order vide GSTIN:33ABBFS3058C1ZM / 2021 – 22 dated 21.04.2025 along with consequential order in Form GST DRC-07 bearing a Ref No:ZD3304251566790 dated 22.04.2025 for the tax period April 2021 to March 2022 and quash the same as arbitrary, against the principles of natural justice.



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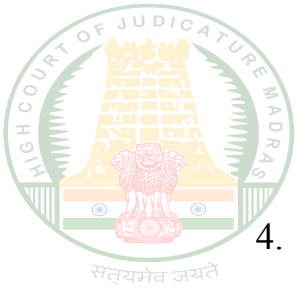
For Petitioner : Mr.K.Vignesh Kumar
For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

2. This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 21.04.2025 passed for the Tax Period 2021 – 2022. The impugned order has preceded a Notice in DRC – 01 dated 14.02.2025 which was also been replied by the Petitioner on 28.12.2024. However, the impugned order has been passed without calling the Petitioner for a Personal Hearing which is a mandatory under the provisions of the respective GST enactments. It is evident that there has been a manifest violation of principles of natural justice as also the provisions of the respective GST enactments.



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4. Considering the same, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible, after hearing the Petitioner.

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

19.09.2025

Neutral Citation : Yes / No

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To

The State Tax Officer – 1,
Office of the Commercial Tax Officer,
Peelamedu South Circle,
Coimbatore.

C.SARAVANAN, J.



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