IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35965 of 2025
and
W.M.P.Nos.40225 and 40226 of 2025

Kushi Foods and Product,
Represented by its Proprietor
Thirunavukkarasu ... Petitioner

Vs.

1.Deputy State Tax Officer-2,
Kondalampatty Assessment Circle,
3rd Floor, Commercial Taxes Office Building,
Pitchards Road, Hasthampatty,
Salem – 7.

2.Assistant Commissioner (ST) (FAC),
Kondalampatty Assessment Circle,
Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatty,
Salem – 636 007. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 1st Respondent in relating to the impugned Order in GSTIN: 33AIPPT3298Q2Z3/2020-2021 dated 20.02.2025 and consequential DRC-07 in Ref.No.ZD3302251997907 dated 20.02.2025 for the Financial Year 2020-2021 and quash the same as it is in gross violation of principles of natural justice, judicial discipline, is arbitrary, perverse and violative of the Constitution.

For Petitioner	:	Ms.G.Vardini Karthik
For Respondents	:	Mrs.P.Selvi Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 20.02.2025.

4. By the impugned Order dated 20.02.2025, the demand proposed in the Show Cause Notice in GST DRC-01 dated 26.11.2024 has been confirmed.

5. In response to the aforesaid Show Cause Notice in GST DRC-01 dated 26.11.2024, the Petitioner has given a reply on 05.02.2025.

6. Although the impugned Order has not referred to the date, it extracted the reply of the Petitioner dated 05.02.2025.

7. Learned Government Advocate for the Respondents has also confirmed that the Petitioner filed the aforesaid reply on the aforesaid date.

8. A reading of the impugned Order indicates that the Petitioner's reply dated 05.02.2025, the content of which has been extracted above is not in detail.

9. As such, the 1^{st} Respondent could not have passed any other order other than the Order which has been passed in view of the skeletal reply filed by the Petitioner.

10. Learned counsel for the Petitioner however submits that the Petitioner has a fair case to succeed and that apart about 59% of the tax liability has been recovered after the impugned Order was passed by the 1^{st} Respondent on 20.02.2025.

11. Learned Government Advocate for the Respondents also confirms the same.

12. In the above circumstances, the Petitioner may have a chance/opportunity to explain the case since the reply is skeletal in nature and has not clearly brought out the defences of the Petitioner.

13. Therefore, this Court is inclined to give one opportunity to the Petitioner to substantiate the case before the 1st Respondent.

14. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and also considering the fact that 59% of the tax liability has also been recovered from the Petitioner, the case is remitted back to the 1st Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order.

15. The Petitioner shall also file a consolidated reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 20.02.2025 as an addendum to the same, within a period of thirty (30) days from the date of receipt of a copy of this order.

16. In case the Petitioner fails to file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

17. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

23.09.2025

Neutral Citation : Yes / No

arb

To:

1.Deputy State Tax Officer-2,
Kondalampatty Assessment Circle,
3rd Floor, Commercial Taxes Office Building,
Pitchards Road, Hasthampatty,
Salem – 7.

2.Assistant Commissioner (ST) (FAC),
Kondalampatty Assessment Circle,
Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatty,
Salem – 636 007.

C.SARAVANAN, J.

arb

W.P.No.35965 of 2025
and
W.M.P.Nos.40225 and 40226 of 2025

23.09.2025