



W.P.No.39032 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39032 of 2025

and

W.M.P.Nos.43736, 43737 & 43739 of 2025

Tvl. L.K. Electricals,
Rep by its Prop. Lalith Kumar
No.7/1, Radha Krishna Complex,
Krishna Iyer Street, Sowcarpet,
Chennai, Tamil Nadu, 600079.

... Petitioner

Vs.

1. The State Tax Officer,
O/o. The Commercial Tax Officer,
Sowcarpet Assessment Circle,
Integrated Commercial Taxes Building,
No.32, 3rd Floor, Room No.302,
Elephant Gate Bridge Road, (Wall Tax Road),
Chennai – 600 003.

2. The Assistant Commissioner (ST) (FAC),
O/o The Deputy Commissioner (ST)
Review Appeal and Legacy
North-I, Chennai-3.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for



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issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned proceedings initiated by the 1st respondent in the Form GST DRC-07 bearing Ref No.ZD331223275414N dated 30.12.2023 along with Annexure vide TN-GST/33BVGPK5072E1ZS/2017-18 dated 30.12.2023 for the AY 2017-18 under Section 74 of the Act to quash the same and further direct the 2nd respondent to unblock the ITC in the Electronic Credit Ledger of the petitioner pursuant to the notice dated 30.06.2025 in GSTIN 33ABBPL2502N1ZY issued by the 2nd respondent.

For Petitioner : M/s.R.Hemalatha

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondents, this Writ Petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned order passed on 30.12.2023 based on the notice in DRC-01 that is also dated



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30.12.2023.

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4. The petitioner could not have responded to the notice and therefore, has suffered the impugned order.

5. The explanation put forth in the affidavit is that the notice was uploaded only in the web portal, and therefore, the petitioner was not aware of the same.

6. As notice and impugned order are of same date, there is a clear violation of principles of natural justice, and therefore, the impugned order is liable to be quashed.

7. Accordingly, the impugned order is quashed and the petitioner is directed to file a reply to the Show Cause Notice in DRC 01 dated 30.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.12.2023 as an addendum to the Show Cause Notice in DRC 01 dated 30.12.2023 within a period of 30 days from the date of receipt of a copy of this order.

8. Upon filing of such reply, the 1st respondent shall proceed to pass fresh



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orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of such reply. It is needless to state that, before passing any such order, the petitioner shall be heard.

9. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulation.

10. In case the petitioner fails to comply with the above stipulation, 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.

11. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

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Neutral Citation : Yes / No

To

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C.SARAVANAN, J.



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