IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45214 of 2025
and
W.M.P.Nos.50356, 50357, 50360, 50362, 50363, 50364, 50461, 50462, 50463, 50464, 50466, 50467 and 50468 of 2025

Thirumaal Rajan Thenmozhi ... Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Room No.212, 2nd Floor,
Integrated Commercial Taxes Offices Building,
Chennai North Division,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.
Also at Office of the Joint Commissioner (ST),
Intelligence – I, Chennai, No.1, PAPJM Buildings,
Greams Road, Thousand Lights,
Chennai – 600 006.

2.The Assistant Commissioner,
Royapuram Assessment Circle,
No.32, Integrated Commercial Taxes Complex,
Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

3.The Recovery Officer/Deputy Commissioner (ST),
North – II, Chennai (North) Division,
Room No.510, 5th Floor,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the orders issued in FORM GST DRC – 07 bearing Reference Nos.ZD331124165283P, ZD3311241655798, dated 21.11.2024, on the file of the 1st Respondent and quash the same as wholly illegal, null, void ab initio, and not binding on the Petitioner, and consequently, pass an order forbearing the Respondents from taking any coercive action whatsoever against the Petitioner pursuant to or in furtherance of the impugned orders, including but not limited to attachment of bank accounts, garnishee proceedings, recovery proceedings or any other form of enforcement action.

For Petitioner	:	M/s.Anish Gopi
For Respondents	:	Mrs.K.Vasanthamala Government advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage 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 six separate impugned orders all dated 21.11.2024 in DRC – 07 passed by the 1st Respondent under Section 74 of the respective GST enactments for the tax period April 2018 – March 2018 to April – 2023 – March 2024.

4. By the impugned order, the Petitioner has been imposed with penalty under Section 74 of the respective GST enactments. The Petitioner had failed to respond to the Show Cause Notices in Form GST DRC – 01 that preceded the respective impugned orders and has thus suffered the adverse impugned assessment orders.

5. The facts on record reveal that the Petitioner's GST registration was earlier cancelled on 22.08.2024. However, *post facto,* the cancellation order was revoked vide order dated 06.052025 passed pursuant to order dated 29.01.2025 of this Court in W.P.No.2351 of 2025.

6. The allegations in the Show Cause Notices was confirmed vide impugned orders that the Petitioner had availed Input Tax Credit without actual receipt of the input from the suppliers for issuing invoices without

actual outward supply. There are no other separate orders as to whether the Input Tax Credit that was availed by the Petitioner has been directed to be reversed.

7. Since the GST registration of the Petitioner has been restored, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner filing a reply to the respective Show Cause Notices in GST DRC – 01 together with requisite documents to substantiate the case by treating the impugned orders all dated 21.11.2024 as an addendum to the respective Show Cause Notices that preceded the respective impugned order.

8. The Petitioner shall appear before the office of the 1st Respondent on 31.12.2025, on which date, the Petitioner shall file such reply to the respective Show Cause Notices in GST DRC – 01.

9. In case the Petitioner fails to comply with the above stipulation, the Respondents Department is at liberty to initiate appropriate proceedings to recover the amount confirmed vide respective impugned orders as if this Writ Petition was dismissed *in limine* by this order.

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

27.11.2025

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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