



WEB COPY



W.P.No.41838 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41838 of 2025

and

W.M.P.Nos.46874 and 46875 of 2025

Tvl.Vinayagar Auto Gas,
Represented by its Partner
BM Nallusami

... Petitioner

Vs.

The Assistant Commissioner,
Namakkal (Rural),
Namakkal, Salem,
Tamil Nadu.

... 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 in the Impugned Order passed by the Respondent vide Order No.ZD330625197994P dated 19.06.2025 along with its accompanying detailed order in Form GST DRC 07 dated 19.06.2025 and quash the same.

For Petitioner : Mr.K.A.Parthasarathy

For Respondent : Mrs.P.Selvi
Government Advocate



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ORDER

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

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No.ZD330625197994P dated 19.06.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 20.09.2024, to which the Petitioner has replied on 04.11.2024 and 05.11.2024.

4. The preamble to the impugned Order refers to three reminders after the Show Cause Notice in GST DRC-01 dated 20.09.2024 was issued. The impugned Order has not been adverted to the replies that were filed. The Petitioner claims to have replied on 04.11.2024 and 05.11.2024. The Petitioner was thereafter issued with two other reminders dated 15.04.2025 and 08.05.2025.



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5. The impugned Order dated 19.06.2025 has not been adverted to the replies filed by the Petitioner on 04.11.2024 and 05.11.2024.

6. Although the Petitioner has an alternate remedy by way of an appeal, no useful purpose will be served by burdening the Appellate Commissioner to give a finding on fact which ought to have been made by the Original Authority.

7. Under these circumstances, the impugned Order dated 19.06.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law, on the two replies dated 04.11.2024 and 05.11.2024 as expeditiously as possible preferably within a period of 3 months from the date of receipt of a copy of this order. Within such time, the Respondent shall facilitate the Petitioner to file additional reply, if any.

8. The Petitioner shall get ready with the additional reply and transmit the same to the Respondent non-manually within a period of thirty (30) days from the date of receipt of a copy of this order and keep a soft copy of the



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same to be uploaded as and when intimation is given to the Petitioner to upload the same.

9. Needless to state, all the issues are left open to be canvassed by the Petitioner before the Respondent in the *de novo* proceedings.

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

03.11.2025

Neutral Citation : Yes / No

arb

To:

The Assistant Commissioner,
Namakkal (Rural),
Namakkal, Salem,
Tamil Nadu.

C.SARAVANAN, J.



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