IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39974 of 2025
and
W.M.P.Nos.44890 and 44892 of 2025

M/s.Hari Ram Enterprises
Represented by its Partner
Sundararajan ... Petitioner

Vs.

The Commercial Tax Officer-GD-II,
Puducherry
Office of the Commercial Tax Officer-Goods Division II
IInd Floor, C.T.Complex,
100 Feet Road, Ellaipillaichavady,
Puducherry – 605 005. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records of the respondent in Show Cause Notice in Form GST DRC – 01 dated 12.01.2024 and the consequential order-in-original No.ZD341123000289V/CTO-II/2018-19 dated 12.04.2024 along with and summary of order in DRC – 07 dated 24.04.2024 without digital or e-signature and quash the same as illegal, erroneous and unauthenticated and unenforceable.

For Petitioner : Mr.G.Aniesh

For Respondent : Dr.B.Ramasamy
Senior Standing Counsel

ORDER

Dr.B.Ramasamy, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 12.04.2024 and the summary of the order in FORM GST DRC – 07 dated 24.04.2024 and Show Cause Notice in DRC – 01 dated 12.01.2024 which preceded these orders.

4. The specific case of the Petitioner is that in the Notice that was issued in DRC – 01 dated 12.01.2024. The date that was fixed for personal hearing was 28.01.2024. However, in the impugned orders, it has been mentioned that

the date of personal hearing fixed was 12.02.2024. It is submitted that the impugned orders have been passed in gross violation of principles of natural justice, as the Petitioner was not given an opportunity of being heard.

5. The learned counsel for the Petitioner has also attempts to substantiate the same by drawing attention to the Screen Shot from the Web Portal stating that there was no personal hearing notice was issued to the Petitioner and therefore the impugned orders deserves to be interfered with and the case is remitted back to the Respondent to pass a fresh order.

6. The learned Senior Standing Counsel for the Respondent on the other hand would submit that indeed opportunity of personal hearing was granted to the Petitioner and thereafter the impugned orders have been passed.

7. That apart, it is submitted that the impugned order dated 12.04.2024 followed by a summary order in DRC – 07 dated 24.04.2024, the Petitioner however failed to approach the Appellate Authority in time or before this Court and therefore this Writ Petition is liable to be dismissed on account of laches.

8. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order subject to the petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register confirmed vide impugned orders dated 12.04.2024 and 24.04.2024 within a period of 30 days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 12.01.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 12.04.2024 and 24.04.2024 as an addendum to the Show Cause Notice dated 12.01.2024.

10. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above

stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

11. In case the Petitioner fails to comply with any of the stipulations, the 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.

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

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

25.10.2025

Neutral Citation : Yes / No

jas

To:

The Commercial Tax Officer-GD-II,
Puducherry
Office of the Commercial Tax Officer-Goods Division II
IInd Floor, C.T.Complex,
100 Feet Road, Ellaipillaichavady,
Puducherry – 605 005.

C.SARAVANAN, J.

jas

W.P.No.39974 of 2025
and
W.M.P.Nos.44890 and 44892 of 2025

25.10.2025