IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 44707 of 2025
and
WMP.Nos.49896 & 49897 of 2025

Shree Trading Corporation
a Partnership Firm Rep by its
Managing Partner Narottam Das Mundhra
at 1st floor, 151/188
Govindappa Naicken Street
Chennai, Tamilnadu 600 001 ….Petitioner

Vs.

Deputy State Tax Officer
N.S.C. Bose Road Assessment Circle, 23
No.32, Elephant Gate Bridge Road,
Vepery, Chennai
Tamilnadu 600 003 . ..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 of the respondent pertaining to the impugned Order in Form DRC 07 dated 25.02.2025 bearing GST.No.33AAAFS1704R1Z5 in Ref.No.ZDD330225263660N and quash the same.

For Petitioner : Mr.V.Anil Kumar

For Respondents : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. The petitioner is before this court against the impugned order dated 25.02.2025 passed by the respondent for the tax period 2020-2021. The order has been passed on the same date on which date the petitioner had filed a reply.

The notice that preceded the impugned order in DRC 01 dated 25.11.2024 also specified the last date for filing the reply as 25.02.2025.

4. It is the case of the petitioner that petitioner's GST registration was cancelled on 11.09.2024 and thereafter, the petitioner was unable to access the portal and this was also escalated to the respondent on 19.01.2025.

5. A reading of the reply uploaded by the petitioner in Form GST DRC-06 dated 25.02.2025 indicates that the petitioner has merely enclosed copies of the e-bills and has not opted for any personal hearing specifically. The petitioner has pressed 'No' button against option for personal hearing at Sl.No.7. It is under these circumstances, the impugned order has been passed by the respondent.

6. Reading of the impugned order and the reply filed by the petitioner on 25.02.2025 indicates that petitioner's reply is incomplete. That apart, the

petitioner has not opted for personal hearing. Therefore, the Officer cannot be found fault for having passed the order based on the materials that was available in response to the notice in DRC 01 dated 25.11.2024. At the same time, the petitioner may have a case as the petitioner has not given a proper reply to the show cause notice.

7. Following the consistent view taken by this court under similar circumstances, the case is remitted back to the respondent to pass a fresh order on merits subject to petitioner depositing 25% of the disputed tax in cash within a period of 30 days from the date of receipt of a copy of this order.

8. In case the petitioner is facing any technical issue arising out of access to the portal, the respondent may facilitate the same to the petitioner.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 25.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

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

20.11.2025

Neutral Citation : Yes / No
gv

To:
Deputy State Tax Officer
N.S.C. Bose Road Assessment Circle, 23
No.32, Elephant Gate Bridge Road,
Vepery, Chennai
Tamilnadu 600 003

C.SARAVANAN.,J

gv

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