IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 40855 of 2025
&
WMP Nos.45856 & 45859 of 2025

1. M/s.Fruzhyme Biotech India Private Limited,
Rep by its Promotor Director,
No 85 /1A , Manickapauram,
Palladam Taluk,
Tiruppur- 641 654.

Petitioner(s)

Vs

1. The State Tax Officer(INT),
Inspection -2,
Tiruppur District.

2.The Commissioner,
Goods and Service Tax,
Chennai.

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorarified

Mandamus, to call for the records of the impugned orders issued by the 1st respondent under Section 74 of the Central Goods and Services Act 2017 dated 22.08.2025 for the financial years 2018-19 to 2024-2025 bearing Nos. ZD3308252719019, ZD330825271650C, ZD330825271301L, ZD330825270898P, ZD330825270550F, ZD330825270227A and ZD330825269724Z, and to quash the same as arbitrary, unjust and illegal and to consequently direct the 1st respondent to provide an opportunity to the petitioner to furnish a reply to the show cause notice dated 08.05.2025 and to pass fresh orders after affording sufficient opportunity of being heard.

For Petitioner(s): Mr.Muthuchharan Sundresh

For Respondent(s): Mr.C.Harsharaj, Spl GP.

ORDER

In this writ petition, the petitioner has challenged the impugned orders all dated 22.08.2025 passed for the tax period 2018-19 to 2024-25. The impugned orders dated 22.08.2025 have preceded notices in DRC-01 dated 21.04.2025, to which the petitioner had replied on 02.05.2025. Thereafter, the petitioner was issued with notices in DRC-01 dated 08.05.2025. The petitioner failed to respond to the same within the time stipulated in the said notices.

2.Under these circumstances, remainders were sent on 30.05.2025 followed by a remainder dated 26.06.2025 and finally by yet another remainder dated 11.08.2025. In the last mentioned remainder dated 11.08.2025, the time stipulated for the respondents to the show cause notice in DRC -01 notices dated 08.05.2025, was fixed as 26.05.2025. However, the impugned orders have been passed on 22.08.2025. Thus there is a violation of principles of natural justice and as the impugned orders have preceded the date fixed for filing the reply.

3.Considering the same, the impugned orders are quashed. The case is remitted back to the first respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible. The petitioner shall file a detailed reply to the notices in DRC -01 dated 08.05.2025 by treating the respective impugned orders as addendum to the same within a period of 30 days from the date of receipt of a copy of this order.

4.In case, the petitioner complies with the above stipulations, the 1st respondent shall proceed to pass a final order on merits and in accordance with law.

5. In case the petitioner fails to comply with any of the stipulations, 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.

6. Needless to state, before passing any such order, the 1st respondent shall give due notice to the petitioner.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected writ miscellaneous petitions are closed.

29-10-2025

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Index:Yes/No
Neutral Citation:Yes/No

To

1.The State Tax Officer(INT),
Inspection -2, Tiruppur District.

2.The Commissioner,
Goods and Service Tax,
Chennai.

C.SARAVANAN, J.
dn

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