IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 44764 of 2025
and
WMP.No.49951 of 2025

M/s.Nishant Exports
Rep by its Proprietrix, Ms.Anitha Devi Vaidmutha
Place of business No.152C Thiru Venkatasamy Road,
R.S.Puram Coimbatore, Tamilnadu- 641002
GSTIN:33AHLPV2871Q1ZG ….Petitioner

Vs.

The Commercial Tax Officer/State Tax Officer
Inspection-10
Office of the Deputy Commissioner (ST) Inspection
Coimbatore, Tamilnadu . ..Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari Mandamus, to call for the records of the impugned order passed in GSTIN/ID:33AHLPV2871Q1ZG/2021-22 dated 15.11.2024, in form GST DRC-05 under Section 74 of the TNGST Act, 2017 with Ref.No.ZD3311241212990, Commercial Tax Officer/State Tax officer, Inspection-10, Coimbatore, on the file of the Respondent herein and quash the same.

For Petitioner : Mr.Sanjay Rajpurohit

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 Respondents.

3. The petitioner is before this court against the impugned order dated 31.07.2024 in Form GST DRC-05. The impugned order has preceded notice in show cause notice in DRC 01 dated 29.08.2024. The petitioner has failed to respond to the same and thus suffered the impugned order.

4. It appears that the petitioner's place of business was inspected on 29.04.2024 and the investigation was concluded on the same day. Thereafter, the petitioner has paid a sum of Rs.12 lakhs (Rs.6 lakhs each towards CGST and SGST) on 30.05.2024.

5. It is in this back ground that a Show Cause Notice dated 29.08.2024 was issued under Section 74 of the Act which has now culminated in the impugned order dated 31.07.2024 in the absence of a reply to the Show Cause Notice in DRC-01 dated 29.08.2024.

6. Learned counsel for the petitioner submits that the petitioner was unaware of the Show Cause Notice in DRC-O1 dated 29.08.2024 as also the impugned order dated 31.07. 2024 as it was posted in the web portal. It is submitted that the petitioner is a small time operator and therefore, the petitioner may be given an opportunity to explain the case afresh.

7. Having considered the submissions made by the learned counsel for the petitioner and learned Government Advocate for the Respondents and perusing the impugned order and the notice that preceded the impugned order and considering the fact that the amount was already paid pursuant to which impugned order has been passed in Form GST DRC 05 dated 31.07.2024, the case is remitted back to the respondent to pass a fresh order on merits as expeditiously as possible .

8. Petitioner shall however file a reply to the show cause notice in DRC 01 dated 29.08.2024 within a period of 30 days from the date of receipt of this order.

C.SARAVANAN.,J.
gv

9. In case the petitioner complies with the above stipulations, the respondent shall pass an appropriate order on merits as expeditiously as

possible.

10. Needless to state that the petitioner shall be heard before final orders are passed.

11. In case petitioner is indeed entitled for any refund of the amount that has been collected on 30.05.2024, the same shall be credited into the petitioner's electronic cash register.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

Neutral Citation : Yes / No **20.11.2025**

To:
The Commercial Tax Officer/State Tax Officer
Inspection-10,Office of the Deputy Commissioner (ST) Inspection
Coimbatore, Tamilnadu

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