IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.47617 of 2025
and
W.M.P.Nos.53140 and 53142 of 2025

Mr.Madhu R.
Proprietor, (Madhu Telecom Communications)
No.1/163, Elavampatti,
Thirupathur,
Vellore
Tamil Nadu – 635 601.
GSTIN:33A0ZPM6875J1ZY ... Petitioner

-Vs-

The Commercial Tax Officer,
Thirupattur Assessment Circle,
Thirupattur, Vellore,
Tamil Nadu ... Respondent

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari, to cal for the records of the respondent herein in its impugned order in GSTIN:33A0ZPM6875J1ZY/2021-2022 in Form DRC-07 order bearing Ref.No.ZD3305240223881 dated 04.05.2024, for the tax period 2021-22, and quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mrs.K.Vasanthamala,
Government Advocate

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O R D E R

This case came up for hearing at the time of admission on 04.12.2025 and was thereafter adjourned to today (08.12.2025). The petitioner had taken a categorical stand that although the summary of the order in Form DRC-07 dated 04.05.2024 has been uploaded, the detailed order has not been uploaded till date. Therefore, the case was adjourned to enable the learned counsel fo the respondent to verify "whether the detailed order had been indeed uploaded or not?".

2. The learned counsel for the respondent confirms that till date the detailed order has not been uploaded.

3. Considering the above, the case is remitted back to the respondent to pass a fresh order on merits and in any event after issuing proper Show Cause Notice to the Petitioner within a period of 30 days from the date of receipt of a copy of this order.

4. The Respondent is directed to pass a final order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months. Subject to the petitioner complying with the above stipulations, the attachment of the petitioner's bank account if any shall also stand automatically raised/vacated.

5. In case the petitioner fails to comply with any of the above stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this Writ Petition had been dismissed in limine today.

6. Needless to state, before passing any such order, the Petitioner shall be heard.

7. The Writ Petition is disposed of. No costs. Connected W.M.Ps are closed.

08.12.2025

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Neutral Citation : Yes/No

To
The Commercial Tax Officer,
Thirupattur Assessment Circle,Thirupattur,
Vellore,Tamil Nadu.

C.SARAVANAN, J.

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08.12.2025