



W.P.No.48353 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48353 of 2025

and

W.M.P.Nos.53995 and 53996 of 2025

Tamil Nadu Auto Parts,
Rep. by Its Proprietor Francies Leopauld,
No.114/2, Gowri Complex,
Avinashi Road, Periar Colony,
Tiruppur-641 652,
GSTIN.33ADAPL8054A1Z3

... Petitioner

Vs.

1. The Deputy Commissioner (CT),
Erode
2. The Assistant Commissioner (ST) (FAC)
Office of the Assistant Commissioner,
Gandhi Nagar, Assessment Circle,
Tiruppur

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned proceedings of the 2nd respondent in Reference No.ZD330225303285U dated 28.02.2025 in FORM GST DRC 07 for the Tax Period April 2020 - March 2021 followed by the impugned proceedings of the 1st respondent rejecting the appeal in FORM GST APL-02 dated 14.11.2025 and quash the same.

For Petitioner : Mr.S.Rajasekar



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For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

3. In this Writ Petition, the petitioner has challenged the Order bearing Reference No.ZD330225303285U dated 28.02.2025 in DRC – 07 passed by the 2nd Respondent for the tax period 2020-2021, which preceded the Show Cause Notice in DRC – 01 dated 30.05.2024 to which the petitioner replied in DRC-06 on 29.06.2024.

4. The petitioner filed an appeal on 04.11.2025 against the impugned order dated 28.02.2025 before the 1st Respondent. The 1st Respondent vide impugned order dated 14.11.2025 rejected the appeal filed by the petitioner on the ground of limitation.



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5. The learned counsel for the petitioner would submit that indeed, no such Show Cause Notice in DRC - 01 was issued to the petitioner. In this Connection, the learned counsel for the petitioner relied on the screenshot of the web portal, wherein it is stated that the petitioner has been issued with a Show Cause Notice in DRC-01 dated 30.05.2024, however, on clicking on the same, it reflects that no records are found.

6. The learned counsel for the petitioner would further submit that the petitioner was issued with an intimation in Form GST ASMT-10 dated 12.08.2023, to which the petitioner had given a partial reply on 29.06.2024, and the same was uploaded along with the reply in Form GST DRC-06 on the same date. It is therefore submitted that the impugned order has been passed in violation of the Principles of Natural Justice.

7. On the other hand, the learned Additional Government Pleader appearing for the respondents confirms that there was a technical glitch and that the Show Cause Notice had not been uploaded in the portal for the petitioner to respond, amounting to a tacit admission that the impugned order has been passed in violation of the Principles of Natural Justice.



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8. Considering the overall circumstances of the case and the fact that the petitioner has already deposited 10% of the disputed tax at the time of filing the appeal, the impugned order dated 28.02.2025 is quashed and remitted back to the 2nd Respondent to pass a fresh order on merits, as expeditiously as possible, within a period of three months from the date of receipt of a copy of this order.

9. The petitioner shall file a reply to the Show Cause Notice in DRC-01 by treating the impugned assessment order dated 28.02.2025 as an addendum to the Show Cause Notice in DRC – 01.

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

10.12.2025

Neutral Citation : Yes / No
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C.SARAVANAN, J.



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To:

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Erode
2. The Assistant Commissioner (ST) (FAC)
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