BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 21.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.22850 of 2025
and
W.M.P(MD)No.17918 of 2025

M/s.Bhavadharani Builders,
Rep. by its Partner Mr.N.Palanikumar,
No.64, Pasupathy Street,
Jeeva Main Road, Sellur,
Madurai-625 002

... Petitioner

Vs.

The Commercial Tax officer, (Intelligence)
Roving Squad-4,
Madurai- 625020.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for records pertaining to the impugned order passed by the Respondent vide his order in Reference No. ZD330525183290J dated 17.05.2025 (Tax Period - APR 2024 - FEB 2025) and quash the same as it is illegal, Arbitrary and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.J.K.Jaya Seelan
Government Advocate

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent.

2. The petitioner is before this Court challenging the order dated 17.05.2025 passed for the tax period from April 2024-February 2025. By the impugned order, the demand proposed in the notice issued in DRC-01 dated 12.04.2025 has been confirmed.

3. It is the specific case of the petitioner that a notice in DRC-01A was issued on 03.04.2025. As per the applicable rules, the petitioner was entitled to submit a reply within 15 days to the aforesaid notice. However, before expiry of the mandatory period prescribed under the rules, the subsequent show cause notice in DRC-01 dated 12.04.2025 was issued. It is further submitted that even the mandatory period of 30 days prescribed for reply to the notice in DRC-01 dated 12.04.2025 was not granted, and the first hearing was fixed on 30.04.2025.

4. The petitioner sought adjournment on 29.04.2025. Nevertheless, the personal hearing was fixed on 03.05.2025 and thereafter on 10.05.2025, culminating in the impugned order dated 17.05.2025.

5. Ordinarily, this Court would have either dismissed the writ petition or directed the petitioner to deposit 25% of the demand if no reply had been filed within time. However, in the present case, it appears that there was undue haste in confirming the demand against the petitioner without affording sufficient time to respond either to the notice in DRC-01A dated 03.04.2025 or to the show cause notice in DRC-01 dated 12.04.2025.

6. Considering the above, the impugned order dated 17.05.2025 is set aside and the matter is remitted back to the respondent for passing a fresh order within a period of 30 days from the date of receipt of a copy of this order. The impugned order, which now stands quashed, shall be treated as an addendum to the show cause notice in DRC-01 dated 12.04.2025.

7. Since a detailed speaking order has not been furnished to the

petitioner, the respondent is directed to provide a copy of the same in continuation of the summarized order uploaded on the website. In case no such order has been passed, the petitioner shall file a reply to the DRC-01 dated 12.04.2025. The petitioner is directed to cooperate with the respondent and furnish all relevant documents to substantiate his defence, if any.

8. This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

21.08.2025

NCC : Yes/No
Index : Yes/No
Internet:Yes
skn

To

The Commercial Tax officer, (Intelligence)
Roving Squad-4,
Madurai- 625020.

C.SARAVANAN, J.

skn

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