IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2998 of 2026
and
WMP.Nos.3363 & 3364 of 2026

M/s.R.V EXPORTS
Represented by its Partner,
Mr.B.Vijayakumar Ranka,
SF No.102, Tharakadu,
Murungapalayam 3rd Street End,
Gandhi Nagar, Tiruppur 641 603.

..Petitioner(s)

Vs

The Assistant commissioner (ST)(FAC)
Tiruppur (North)-1 Circle
Tiruppur.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the impugned proceedings of the Respondent in GSTIN: 33AAGFR5636P1ZP/2021-22, culminating in the Assessment Order dated 10.11.2025, passed under Section 73 of the CGST/TNGST Act, 2017, the connected Summary of Order in Form GST DRC-07 bearing Reference No.ZD331125160636J dated 10.11.2025 and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice and to render justice.

For Petitioner(s): Mr. Rajkumar P

For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, 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 Additional Government Pleader for the Respondent.

3. In this Writ petition, the petitioner has challenged the impugned order dated 10.11.2025 passed by the respondent under Section 73 of the respective GST Enactments. By the said impugned order, the demand proposed in the Show Cause Notice in Form GST DRC-01 dated 05.06.2025 has been confirmed.

4. The petitioner was required to respond to the aforesaid notice by 05.06.2025. However, the petitioner failed to submit a reply within the stipulated time. Subsequently, the petitioner submitted a response only on 01.11.2025, after three reminders dated 11.09.2025, 16.10.2025 and 30.10.2025.

5. The reply was filed in Form DRC – 06 dated 01.11.2025. The relevant portion of the reply dated 01.11.2025 is extracted hereunder:-

> *" Reply*
> *we have filed GSTR 1 and GSTR 3B correctly from our side, some of our suppliers are not filed GST relating to the year, so we are not liable to pay the amount ...."*

6. The case of the petitioner is that, in the third reminder dated 30.10.2025, the matter was fixed for personal hearing on 10.11.2025 at 11.30am. On the very same day, the respondent passed the impugned order.

7. Reference was made to the recent decision of this Court rendered in ***Urbanclap Technologies India Private Limited vs. State Tax Officer and others*** dated ***31.08.2020 in W.P.Nos.9270, 9275 and 9287 of 2020***. Further reference was made to paragraph No. 4 of the said decision, wherein reliance was placed on an earlier judgment of this Court in ***S.Velu Palandar v. Deputy Commercial Tax Officer (29 STC 151)***.

8. In the said decision, it was held that, in all fairness, the Assessing Officer ought to have waited until the end of the working day on which the personal hearing was fixed before finalizing the assessment.

9. Considering the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

10. In view of the subsequent order passed on the strength of the reply dated 01.11.2025, as extracted above, no different decision would arise. The petitioner's reply is sketchy and does not inspire any confidence of disclose any formidable defence against the proposal contained in the Show Cause Notice in Form GST DRC – 01 dated 05.06.2025. Therefore, I do not find any reason to remit the case back without imposing the condition of pre-deposit.

11. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order on merits, subject to the Petitioner depositing 10% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

12. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 05.06.2025 together with requisite documents to substantiate the case, by treating the impugned Order dated 10.11.2025 as an addendum to the Show Cause Notice dated 05.06.2025.

13. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above

stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

14. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

15. In case the Petitioner fails to comply with any of the stipulations, the 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.

16. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

29-01-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Assistant commissioner (ST)(FAC)
Tiruppur (North)-1 Circle
Tiruppur

C.SARAVANAN, J.

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