IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 946 of 2026

& WMP Nos. 1143 OF 2026 & 1144 OF 2026

Amman Batteries,
Represented by its partner Tamil Selvan Sureshkumar,
No.1, Ground Floor, NVK Complex,
OPP State Bank of India, Harur,
Dharmapuri, Tamil Nadu -636903

..Petitioner(s)

Vs

The Deputy State Tax Officer-2,
Harur Assessment Circle.

..Respondent(s)

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the files of the Respondent herein vide order no.33ABGFA3472M1ZC/2021 -22 dated 8th December 2025 issued along with the summary of the order in GST DRC- 07 no.ZD331225114482U dated 8th December, 2025 for the period between April 2021 to March 2022 and quash the same.

For Petitioner(s): Ms.S. Vishnupriya
For Respondent(s): Mrs.K.Vasanthamala, GA

Order

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent.

3.The petitioner who is before this Court against the impugned order dated 08.12.2025 in Form GST DRC-07 passed for the tax period 2021-2022. By the impugned order, the demand proposed in Show Cause Notice dated 29.08.2025 in DRC-01 has been confirmed against the petitioner, to which the petitioner had filed a reply on 01.10.2025 and 24.10.2025.

4. Out of two defects pointed out in the Show Cause Notice, the demand in respect of the 1st defect has been confirmed against the petitioner. According to the petitioner, the petitioner has filed replies on 01.10.2025 and 24.10.2025 to the Show Cause Notice, which has been not properly considered by the respondents while passing the impugned order.

5.On the other hand, the learned Government Advocate appearing for the respondent would submit that after the petitioner had filed replies on 01.10.2025 and 24.10.2025, the petitioner was called for a personal hearing on 14.11.2025 vide notice dated 07.11.2025 to which, the petitioner neither responded nor appeared for the personal hearing and thus suffered the impugned order.

6.. I have considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent.

7. The conclusion in the impugned order confirming the demand raised in Defect No.1 against the petitioner reads as under:-

> *Conclusion of the Officer:*
>
> *In view of the above circumstances, the dealer reply was carefully examined and found that the dealer reply is not acceptable. Therefore, the defect raised above is hereby confirmed in the notice and the dealer is assessed for the year 2021-2022 under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 as follow*s.

8. A reading of the above paragraph indicates that the reasoning given by the assessing officer while confirming the demand under Defect No.1 is inadequate and therefore, the impugned order passed by the respondent is arbitrary and liable to be interfered with.

9. The writ petition has been filed on 30.12.2025 which is within the period of limitation prescribed under Section 107 of the respective GST enactments, 2017 to prefer a statutory appeal against the impugned order.

10.Considering the same, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order on merits as expeditiously as possible, preferably within a period of three (3) months from the date of receipt of a copy of this order. The petitioner shall cooperate with the respondent in the *de novo* proceedings and respond to the personal hearing notice to be issued.

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

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

19-01-2026

Neutral Citation: Yes/No

DN

To
The Deputy State Tax Officer- 2,
Harur Assessment Circle.

C.SARAVANAN J.

DN

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