IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3115 of 2026
and
W.M.P.No.3498 of 2026

A.M.Shareef ... Petitioner

Vs.

The State Tax Officer,
Data Analytic Unit, Intelligence – II,
O/o.The Joint Commissioner (ST),
No.1, PAPJM Buildings, Greams Road,
Thousand Lights,
Chennai – 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records connected with order passed by the Respondent vide Order in Original Ref No.33GLTPM2692L1Z9/2024-25 along with its consequential Summary order in Form GST DRC 07 Ref No.ZD330825325632F dated 26.08.2025 and quash the same as being contrary to law.

For Petitioner : Mr.R.Balachandar

For Respondent : Mr.T.N.C.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 itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 26.08.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 14.08.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 26.08.2025.

4. The aforesaid Notice was issued proposed to block ITC and to levy penalty under Sections 122(1), 122(1)(ii), 122(1)(xii) and 122(3)(a). The proposals in the said Show Cause Notice were as under:-

Revenue Abstract – 2024-2025 (upto Feb 2025)

Details	IGST	CGST	SGST	Total
Penalty under Section 122(1)(vii)	0	8260565	8260565	16521130
Penalty under Section 122(1)(ii)	0	5933392	5933392	11866784
Penalty under Section 122(1)(xii)	0	10000	10000	20000
Penalty under Section 122(3)(a)	0	25000	25000	50000
Total	**0**	**14228957**	**14228957**	**28457914**

5. The aforesaid Notice itself states that the Petitioner was given an liberty to file objections, if any, in writing within a period of 15 days from the date of receipt of a copy of this notice along with the relevant documentary evidence and that personal hearing also fixed within a period of 15 days thereafter. However, the impugned order has been passed even before the expiry of 15 days i.e., on 26.08.2025 granted under the aforesaid notice.

6. The impugned order records that despite notice being sent through RPAD to the place of business and residential place. Both the summons were returned as no person was available in the principle place of business and that the Petitioner has also failed to appear and to reply to the

Notice. Hence, the impugned order has been passed in a hurry and has thus resulted in a violation of principles of natural justice.

7. Considering the same, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law subject to the Petitioner filing a reply to the Show Cause Notice in GST DRC-01 dated 14.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 26.08.2025 as an addendum to the Show Cause Notice dated 14.08.2025.

8. In case the Petitioner files such reply, 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 vacated.

9. In case the Petitioner fails to files such reply, 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.

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

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

04.02.2026

Neutral Citation: Yes / No
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To:

The State Tax Officer,
Data Analytic Unit, Intelligence – II,
O/o.The Joint Commissioner (ST),
No.1, PAPJM Buildings, Greams Road,
Thousand Lights,
Chennai – 600 006.

C.SARAVANAN, J.

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