**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 06.02.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.3300 of 2026
and
W.M.P.Nos.3744 and 3745 of 2025

Tvl.K.S.Construction Civil Engineers and Contractors
Rep by its Proprietor Madhappan Siva Sankaran,
No.11, Down Gollar Street,
Opposite Krishna Swamy Temple, Hosur,
Krishnagiri 635 109. ... Petitioner

Vs.

Assistant Commissioner (ST) (FAC)
Hosur (South) III Asssessment Circle
Integrated Commercial Tax Building,
Ground Floor, Seetharam Medu, Old Bus Stand,
Hosur, Krishnagiri 635 109. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the Respondent's Order in Form DRC 07 dated 04.06.2025 with Ref.No.ZD330625029912E issued under Section 74 of the GST Act for the financial year 2018-19, quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondents : Mr.C.Harsharaj,
Special Government Pleader

***************

**O R D E R**

In this writ petition, the petitioner has challenged the impugned Assessment order dated 04.06.2025 passed for the tax period 2018–2019 pursuant to the show cause notice in Form GST DRC-01 dated 31.01.2024.

2. By the impugned order, the respondent has confirmed the demand proposed in the said notice in Form GST DRC-01 dated 31.01.2024, in the absence of any reply. Thus, the impugned order dated 04.06.2025 has been passed ex-parte in nature.

3. The learned counsel for the petitioner has drawn the attention of this Court to another order passed by the very same officer dated 12.05.2025 for the tax period 2018–2019, pursuant to a notice in Form GST DRC-01, wherein the proposal confirmed by the impugned order was also the subject matter of the said proceedings. In the said proceedings, the petitioner's reply dated 07.09.2023 was considered, and the reply submitted by the petitioner to the Show Cause Notice was accepted, resulting in the demand being dropped.

4. The learned counsel for the Petitioner submitted that, in view of the apparent overlap, the matter may be remitted back to the respondent to pass fresh orders, particularly since the demand was already dropped by the order dated 12.05.2025 passed by the same respondent.

5. Recording the above submissions, the impugned order dated 04.06.2025 is quashed, the case is remitted back to the respondent to pass fresh orders after duly considering the purport of the order dated 12.05.2025 subject to the petitioner filing a proper reply to the Show Cause Notice within a period of 30 days from the date of receipt of a copy of this order.

6. The writ petition stands disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

**06.02.2026**

nvi

Neutral Citations: Yes/No

To:

Assistant Commissioner (ST) (FAC)
Hosur (South) III Asssessment Circle
Integrated Commercial Tax Building,
Ground Floor, Seetharam Medu, Old Bus Stand,
Hosur, Krishnagiri 635 109.

**C.SARAVANAN, J.**

nvi

W.P.No.3300 of 2026 and
W.M.P.Nos.3744 and 3745 of 2025

06.02.2026