



WEB COPY

WP No. 3974 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3974 of 2026
and
WMP.Nos.4440 & 4441 of 2026

Tvl Zainulabdin Textile MFG Pvt Ltd
Rep by its Director Kulamsaleem,
No 169/82 2nd Floor, Angappan Street ,
Chennai ,Tamil Nadu-600 001.

..Petitioner(s)

Vs

The Deputy commercial Tax officer
Harbour, Chennai, North-01
Tamil Nadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the respondent vide GSTIN: 33AABCZ4537HIZB/ 2021-2022 dated 29.12.2025 passed in FORM GST DRC-07 and quash the same as illegal, error of law, error on the face of record, contrary to the provisions of the Goods and Service Tax Act 2017 and against the principles of natural justice and direct the respondent to pass orders on merit after and pass orders on merit after giving an opportunity of personal hearing to the petitioner.



For Petitioner(s): M/s.L.Sweety
For Respondent(s): Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 29.12.2025 primarily on the ground that though the summary of the impugned order in Form GST DRC-07 has been uploaded, the detailed assessment order has not been furnished to the petitioner. Therefore, it is submitted that the recovery proceedings pursuant to the impugned order cannot be countenanced.

4. The learned Government Advocate for the respondent confirms that the detailed assessment order has not been uploaded and submits that the same will be transmitted to the petitioner.



5. Recording the above submission made by the learned Government Advocate for the respondent, the impugned order in Form GST DRC-07 is quashed with liberty to the respondent to issue a fresh copy of the same along with the detailed assessment order to be uploaded on the portal.

6. In the event such an assessment order is passed and uploaded, the petitioner is at liberty to work out the remedy in the manner known to law.

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

13-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

The Deputy commercial Tax officer

Harbour, Chennai, North-01

Tamil Nadu.



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C.SARAVANAN, J.

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