IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3910 of 2026
and
WMP Nos. 4333 and 4335 of 2026

M/s. Sekar Constructions,
Rep. by its Proprietor A. Sekar,
No.11/33 Chengam Road,
Thiruvannamalai -606 603.

..Petitioner

Vs

1. The Commercial Tax Officer,
   Vellore Assessment Circle,
   Vellore-632 001.

2. The State Tax Officer (intelligence)
   Inspection-II, Vellore Division,
   No.4 Barathiyar Salai, Fort Round Road,
   Vellore-632 001.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the first respondent in Reference No. ZD3301241314331, quash the Form GST DRC-07 summary of the order dated 29.01.2024 issued therein for the tax period April 2018 to March 2019.

For Petitioner : Mr. P.V.Sudakar

For Respondents : Ms.P.Selvi,
Govt. Advocate

Order

Ms.P.Selvi, learned Government Advocate takes notice for the Respondents.

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 for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned Order in Form GST DRC – 07 dated 29.01.2024 passed by the 1st Respondent for the tax period 2018-2019, which was passed under Section 74 of the respective GST Enactments. The impugned order was preceded by a Show Cause Notice in Form GST DRC - 01 dated 10.10.2023, to which the petitioner had not submitted any reply.

4. According to the petitioner, an inspection was conducted on 10.03.2023 under Section 67 of the respective GST Enactments, wherein certain defects were pointed out, particularly with regard to the mismatch between GSTR – 3B and GSTR -7 and the availment of disputed Input Tax Credit under Section 17(5) of the respective GST Enactments.

5. It is the case of the petitioner that at the time of inspection certain amount of tax was recovered and that the impugned order has been passed without issuing a detailed order. It is further submitted that there is no scope for levying interest and penalty under Section 74 for the tax period 2018-2019, since the impugned order has been passed *exparte*.

6. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent without expressing any opinion on merits. The petitioner shall however file a reply Show Cause Notice in Form GST DRC-01 dated 10.10.2023 together with requisite documents to substantiate the defence by treating the impugned Order dated 29.01.2024 as an addendum to the Show Cause Notice dated 10.10.2023 within a period of 30 days from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulations, the 1st 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.

8. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

9. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

10-02-2026

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

AV

To

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C.SARAVANAN J.

AV

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