



WEB COPY

WP No. 3713 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP.No. 3713 of 2026

AND

WMP Nos. 4121 & 4123 of 2026

Tvl Pharma Point

(Represented by its partner, Mrs. C. Sumathi)

Ground Floor, 103, G.N.T Road, Sholavaram,

Tiruvallur, Chennai, Tamil Nadu- 600 067.

..Petitioner(s)

Vs

The Commercial Tax Officer

Cholavaram, Tiruvallur, Tamil Nadu

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the Respondent herein in order in GSTIN/33AAUFP9430D1Z2/2019-20 in FORM GST DRC-07 bearing Reference No. ZD330824311093R dated 31.08.2024 for the tax period APR 2019- MAR 2020 and quash the same.

For Petitioner(s): Kamala Kanth S

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent.



2. In this writ petition, the petitioner has challenged the impugned order dated 31.08.2024 in Form GST DRC – 07 passed for the tax period April 2019 - March 2020 which was preceded by a Show Cause Notice in Form GST DRC-01 dated 15.11.2023.

3. It is submitted by the learned counsel for the petitioner that the petitioner duly responded to the aforesaid Show Cause Notice in Form GST DRC-01 dated 15.11.2023 by filing a reply in Form DRC-06 dated 25.04.2024.

4. However, it is submitted no detailed assessment order was issued to the petitioner, instead, only a summary of the order was uploaded and communicated to the petitioner on 31.08.2024. Aggrieved by the same, the petitioner has approached this Court challenging the said summary order.

5. The learned Special Government Pleader who appears through video conferencing, fairly submits that the detailed assessment order has not been uploaded in the case of the petitioner. It is further confirmed that in the light of the latest decision of the Hon'ble Supreme Court in *A.S.Traders vs. State of Uttar Pradesh*, rendered on 24.07.2025 and reported in [2025] 176 Taxman 782, it is mandatory on the part of the department not only to issue a summary order in Form DRC – 07 but also to upload a speaking order.



6. Considering the above submission, this Court is of the view that in the absence of a speaking order, a challenge to the summary order issued in Form DRC-07 would be illusory. Since the detailed order is not available on the web portal, the case is remitted back to the respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible.

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

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

09-02-2026

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

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The Commercial Tax Officer
Cholavaram, Tiruvallur, Tamil Nadu.



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C.SARAVANAN J.

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