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.3793 of 2026
AND
WMP Nos. 4216 & 4218 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 Assistant Commissioner (ST),

Cholavaram Assessment Circle,

Room No.109, 1st Floor,

Integrated Commercial Taxes Building,

Elephant Gate, Wall Tax Road, Chennai – 600 003.

..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 impugned order in GSTIN/33AAUFP9430D1Z2/2020-21 in FORM GST DRC-07 bearing Reference No. ZD330225145380U dated 15.02.2025, 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 is before this Court against the impugned assessment order dated 15.02.2025, passed for the tax period 2020-2021.

3. It is noticed that the impugned order is challenged primarily on the ground that the Show Cause Notice in DRC -01 dated 16.11.2024 was not furnished to the petitioner.

4. However, upon a careful perusal of the records filed by the petitioner themselves, particularly the screenshot from the web portal, it is evident that the petitioner had not only been served with the aforesaid Show Cause Notice but had also received reminders in this regard. Page No. 38 of the Typed Set of Documents in this writ petition clearly captures the screenshot of the Show Cause Notice dated 16.11.2024 as available on the web portal which is reproduced below :-

Type of Notice/order	Description	Ref ID	Date of Issuance	Action
Determination of Tax MFY	Proceedings initiated by Adjudicating Authority for already issued SCN DRC-01	ZD331124123676M	16/11/2024	view

5. Thus, the challenge to the impugned order on the grounds stated in the Affidavit filed in support of the writ petition and on the basis of the submissions made during the hearing cannot be accepted. Accordingly, the writ petition is liable to be dismissed.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

7. However, considering the fact that the impugned order has been passed in the absence of a reply to the aforesaid Show Cause Notice in Form GST – 01 dated 16.11.2025 for the aforesaid tax period, this Court is inclined to interfere by remitting the case back for *denovo* adjudication.

8. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order

on merits, subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 16.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 15.02.2025 as an addendum to the Show Cause Notice dated 16.11.2024.

10. In case the Petitioner complies with the above stipulations, 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, 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.

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

14. 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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To

The Assistant Commissioner (ST),

Cholavaram Assessment Circle,

Room No.109, 1st Floor,

Integrated Commercial Taxes Building,

Elephant Gate, Wall Tax Road, Chennai – 600 003.

C.SARAVANAN J.

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