



WEB COPY

WP No. 7653 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7653 of 2026

and

WMP Nos.8274 & 8277 of 2026

Naga Jewel Palace (GSTIN:33AGQPR9009Q1ZH)

Rep by its Proprietor N Rajesh Khanna

46, Main Bazaar, Vellore- 632 004.

..Petitioner(s)

Vs

1. Assistant Commissioner(ST)
VELLORE RURAL ASSESSMENT CIRCLE,
No.4, Fort Round Road/ Bharathiyar Salai,
Vellore- 632 001.

2. Assistant Commissioner Of CGST & Central
Excise
VELLORE DIVISION VELLORE RANGE
Central Revenue Building,
Barrack Maidan, Officers Line,
Vellore 632 001

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India,
for issuance of a Writ of Certiorari to call for the entire records on the file of
the 1st Respondent in connection with impugned order dated 10.12.2025 Vide
Ref No. ARN/ RFN/ Case ID AD330725069120C passed by the 1st Respondent
and quash the same.

For Petitioner(s):

M/s.P C Harikumar And Associates

For R1:

Mrs.K.Vasanthamala
Government Advocate.



For R2:

Mr.R.P.Pragadish,
Senior Standing Counsel and
Mr.J.Harikrishnan

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the 1st Respondent and Mr.R.P.Pragadish, learned Senior Standing Counsel and Mr.J.Harikrishnan, learned counsel takes notice for the 2nd Respondent.

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 counsel for the Respondents.

3. In this writ petition, the petitioner is before this Court against the impugned order dated 10.12.2025 whereby the proposal made in the Show cause Notice in DRC – 01 dated 07.09.2025 has been confirmed.

4. The case of the petitioner is that the petitioner had submitted replies to the notice in Form GST DRC – 01 dated 01.09.2025 on 25.09.2025 and 07.11.2025. Despite the same, the demand has been confirmed by the respondents vide impugned order without affording the petitioner an opportunity of personal hearing.

5. On perusal of the respective DRC-06 dated 25.09.2025 and 07.11.2025, it indicates that the petitioner has not opted for a personal hearing.



A further perusal of the impugned order also reveals that the petitioner's replies have been considered and appropriate orders have been passed on merits.

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6. Therefore, there is no scope for interference, as a no procedural violation has been committed by the respondents while passing the impugned order.

7. Considering the same, the writ petition filed by the petitioner is liable to be dismissed and is accordingly dismissed. However, liberty is granted to the petitioner to file an appeal before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulation, the Appellate Authority shall proceed to consider the appeal and pass a final order on merits and in accordance with law, as expeditiously as possible, without reference to limitation on its own turn.

9. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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



11. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

27-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

AV

To

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VELLORE RURAL ASSESSMENT CIRCLE,
No.4, Fort Round Road/ Bharathiyar Salai,
Vellore- 632 001.

2.The Assistant Commissioner Of CGST & Central Excise
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C.SARAVANAN, J.

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