IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 5052 of 2026
and
W.M.P. Nos. 5612 and 5613 of 2026

Tvl. Malar Agencies,
Represented by its Partner,
Jayamalar. R
No.65, Balaji Nagar Part II,
Adambakkam, Chennai,
Kancheepuram, Tamil Nadu – 600 088. ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Nanganallur Assessment Circle,
2nd Floor, Room No. 224,
The Integrated Building for Commercial Taxes &
Registration Department, (South Tower),
Nandanam, Chennai – 35. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the respondent herein in GSTIN/ 33ABHFM4387J1ZX /2021-22 dated 27.12.2025 and the connected order under Section 73 and the summary of the order in FORM GST DRC-07 both dated 27.12.2025 issued in Reference No: ZD331225417005Y and quash the same.

For Petitioner : Mr. A.N.R. Jayaprathap

For Respondent : 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. The Petitioner is before this Court challenging the impugned order dated 27.12.2025 in Form GST DRC-7 passed for the tax period 2021-2022. The impugned order has been passed in the absence of a reply to the show cause notice in DRC-01 dated 28.09.2025 that preceded the impugned order.

4. The case of the Petitioner is that the Petitioner is engaged in the sale of petroleum products, which is outside the purview of GST. It is submitted that in the transaction, the Petitioner has purchased petroleum products from the oil producing company and that the second sale is exempt

under the TNVAT Act, 2006. It is further submitted that there are small sales of miscellaneous items which are liable to GST and on which the Petitioner has also paid tax.

5. However, the demand has been confirmed by the impugned order in the absence of a reply, even in respect of the sale of petroleum products, which is outside the purview of GST Enactments. The submission of the petitioner appears to be reasonable.

6. Therefore, the impugned order dated 27.12.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits, subject to the Petitioner filing a proper reply along with requisite documents to the show cause Notice that preceded the impugned order by treating the impugned order as an addendum within a period of 30 days from the date of receipt of a copy of this order.

7. Needless to state, the Petitioner shall be heard before passing any such order by the Respondent.

8. With the above observations, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

12.02.2026

Index: Yes / No
Neutral Citation: Yes / No
AT

To:
The Assistant Commissioner (ST) (FAC),
Nanganallur Assessment Circle,
2nd Floor, Room No. 224,
The Integrated Building for Commercial Taxes &
Registration Department, (South Tower),
Nandanam, Chennai – 35.

C.SARAVANAN, J.

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