IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 5152 of 2026
and WMP.Nos.5712 & 5713 of 2026

M/s. Sangam Coirs,
Rep by its Prop. Shanmugam Sujatha,
S.F. No. 448, Sangamthottam, Manakadavu,
Dharapuram, Tiruppur, Tamil Nadu, 638673.

..Petitioner

Vs

The State Tax Officer,
O/o.The Commercial Tax Officer,
Dharapuram Assessment Circle,
Dharapuram.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned proceedings initiated by the Respondent in the impugned order FORM GST DRC - 07 bearing ref No. ZD331225214758E dated 15.12.2025 along with Annexure vide ref: 33CBNPS4586H3Z0 /2021-22 dated 15.12.2025 passed by the respondent for the AY 2021-22 to quash the same.

For Petitioner: Ms. R. Hemalatha

For Respondent: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 15.12.2025 is assailed only insofar as defect no.1 and defect no.2 are concerned.

2. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), appears for the respondent.

3. Learned counsel for the petitioner submits that a reply was submitted by the petitioner in respect of the above mentioned defects. She also submits that the respondent concluded that the reply is not accepted without recording any reasons in support of such conclusion. The finding of the proper officer in respect of defect no.1 is set out below:

> "The Taxpayer reply along with supporting documents evidences has been submitted by the Taxpayer against the said defect supporting their claim. Hence the Taxpayer reply is not accepted and therefore Defect 1 is confirmed."

As can be seen from the above, a conclusion has been recorded that the tax payer's reply is not accepted. Conspicuous by its absence is any reasoning in support of the conclusion. A similar conclusion has been recorded in respect of defect no.2. Being completely unreasoned, the order cannot be sustained as regards defect nos.1 and 2. Hence, the order is partly set aside insofar as defect nos. 1 and 2 are concerned and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

4. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

30-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer,
O/o.The Commercial Tax Officer,
Dharapuram Assessment Circle,
Dharapuram.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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