IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6272 of 2026
and
WMP Nos.6738 & 6740 of 2026

Tvl. INIYA RAGHAVAN FABRIC
(Represent by its Proprietor Mr.Vadivelu)
88/118-C, 1st Floor, Periyar Nagar,
Ammapet, Salem- 636003

..Petitioner(s)

Vs

State Tax Officer
(Also Known as Commercial Tax Officer)
Salem Town West Circle, Salem.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, prayed to issue a Writ of Certiorari calling for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No. ZD331125178352L in GSTIN : 33ADEPV6920F1ZK/2021-22 dated 11.11.2025 and quash the same.

For Petitioner : Mr. N Chandirasekar
For Respondent : Mrs. K. Vasanthamala,
Government Advocate.

ORDER

Mrs. K. Vasanthamala, learned Government Advocate takes notice for the 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 Government Advocate appearing for the Respondent.

3. The petitioner before this Court against the impugned order dated 11.11.2025 in Form GST DRC-07 passed for the tax period 2021-2022, whereby the proposal in the Show Cause Notice in Form GST DRC-01 dated 27.06.2025 has been confirmed against the Petitioner.

4. The case of the petitioner is that the reply dated 28.10.2025 submitted by the petitioner to the aforesaid Show Cause Notice in GST DRC-06 has not been considered by the Respondent while passing the impugned order.

5. That apart, it is submitted by the learned counsel for the Petitioner that no detailed Show Cause Notice was issued to the Petitioner for the aforesaid tax period barring the summary in Form GST DRC-01.

6. The learned counsel for the respondent on the other hand would submit that the petitioner has submitted a detailed reply to Show Cause Notice in GST DRC-06 and that the demand proposed in Form GST DRC-01, was based on the intimation in Form GST DRC-01A, which was attached along with Show Cause Notice in Form GST DRC-01. It is further submitted that the

petitioner participated in the Show Cause Notice proceedings, which ultimately culminated in the impugned order.

7. A reading of the impugned order indicates that the petitioner's reply has been considered and that the impugned order has been passed on merits. There is no scope in the challenge to the Impugned Order relying on the Judgement of the High Court of Gauhati in ***Shambu Prasad v. State of Assam and Ors., [2025] 145 GSTR 165 (Gauhati)***, wherein, it was held that the summary in Form GST DRC-01 is not a substitute for a detailed Show Cause Notice, as the same cannot be applied to the present case.

8. In the present case, the proposal in the Show Cause Notice in Form GST DRC-01 dated 27.06.2024, to which the petitioner has also submitted a detailed reply on 28.10.2024 was based on the intimation in Form GST DRC-01A. Further, the impugned order has been passed after considering such reply of the Petitioner. Therefore, the Writ Petition is liable to be dismissed.

9. However, it is seen that the Petitioner has approached this Court within the period of limitation prescribed for filing an appeal before the Appellate Authority against the impugned order under Section 107 of the respective GST Enactments.

10. Accordingly, liberty is granted to the petitioner to file an appeal before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of this order, subject to compliance with the statutory requirements of Section 107 of the respective GST Enactments.

11. If such an appeal is filed by the Petitioner within the stipulated period, the Appellate Authority shall entertain the same without reference to limitation and dispose of the appeal on merits and in accordance with law.

12. It is needless to say that the petitioner shall be at liberty to raise all grounds before the Appellate Authority.

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

26-02-2026

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

klt

To

1. The State Tax Officer,
(Also Known as Commercial Tax Officer),
Salem Town West Circle, Salem.

C.SARAVANAN, J.

klt

WP No.6272 of 2026
and
WMP Nos.6738 & 6740 of 2026

26-02-2026