



WEB COPY

WP No. 6623 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6623 of 2026

and

WMP Nos.7191 & 7193 of 2026

Maafresh Agro Foods Private Limited,
Rep by its Managing Director,
S.Sivakumar,S-244/2,4, Paiyur Village,
KAVERIPATTINAM,
KRISHNAGIRI,635 112

..Petitioner

Vs

1. The Assistant Commissioner (ST),
Krishangiri Assessment Circle,
First floor, Integrated Commercial Taxes
Building, Krishangiri-635 115.
2. The Deputy Commercial Tax Officer,
KRISHNAGIRI ASSESSMENT CIRCLE,
First Floor ,Integrated Commercial Taxes,
Building, KRISHNAGIRI- 635 115.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records relating to the impugned order in DRC-07 vide Reference Number ZD 331 022 004 389V Dated 06.10.2022 passed by the 1st respondent and the consequential demand notice in GSTIN: 33AAFCM7328B1ZT/2018-19 Dated 16.12.2025 issued by the 2nd Respondent and quash the same as arbitrary, illegal.



WEB COPY

WP No. 6623 of 2



For Petitioner :

Mr. S. Ramanan

For Respondents :

Mr. T.N.C. Kaushik,
Additional Government Pleader

ORDER

The Writ Petition is disposed of after recording the submission made on behalf of the respondents that only the summary order in GST DRC-07 has only been passed and that the detailed order has not been passed by the 1st Respondent.

2. Recording the above submission, the matter is remitted to the 1st Respondent to pass a fresh order in GST DRC-07, along with the detailed order, after affording an opportunity of hearing to the petitioner.

3. Accordingly, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are also closed.

04-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

klt



To

1. The Assistant Commissioner (ST),
Krishangiri Assessment Circle,
First floor, Integrated Commercial Taxes Building,
Krishangiri-635 115.
2. The Deputy Commercial Tax Officer,
KRISHNAGIRI ASSESSMENT CIRCLE,
First Floor, Integrated Commercial Taxes Building,
KRISHNAGIRI- 635 115.



WEB COPY

WP No. 6623 of 2



C.SARAVANAN, J.

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