



WEB COPY

WP No. 6878 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 6878 of 2026
and W.M.P. Nos.7487 & 7488 of 2026**

Arun Properties And Developers Represented By
Its Proprietrix
M Saraswathi
Represented by its proprietrix M. Saraswathi,
No 11 Elango Nagar 3rd street
Virugambakkam,
Chennai 600 092

..Petitioner(s)

Vs

The State Tax Officer
Saligramam Assessment Circle,
No 46, 3rd Floor, Room No 310 Bishop Garden,
Mylapore Taluk office Building,
Greenways Road, Chennai 600 028

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records of the respondent in his proceedings in GSTIN - 33HBQPS5058Q1ZI/2020-21, dated 17.02.2025 and the consequential rejection order of the respondent in GSTIN - 33HBQPS5058Q1ZI/2020-21, dated 10.07.2025, quash the same.

For Petitioner(s): Mr. P.V.Sudakar

For Respondent(s): Mrs.K.Vasanthamala, Government Advocate



ORDER

Heard Mr.P.V.Sudakar, the learned counsel for the petitioner and Mrs.K.Vasanthamala, learned Government Advocate 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 for the Respondent.

3. In this writ petition, the petitioner had challenged the impugned order dated 17.02.2025, whereby the proposal containing the Show Cause Notice in DRC - 01 dated 27.05.2024 was dropped. However, an alternative demand has been confirmed based on the information that was produced by the petitioner for dropping the demand proposed in the said Show Cause Notice.

4. The proper method for the respondent would have been to issue a proper supplementary notice to the petitioner before proposing to confirm the demand on account of the difference found in the material purchased as per the trading account.

5. Considering the same, the impugned order is quashed and case is remitted back to the respondent to pass a fresh order by treating the impugned



order dated 17.02.2025 as a Show Cause Notice subject to the petitioner filing a reply to the same together with requisite documents to substantiate the case by treating the impugned Order dated 17.02.2025 as a Show Cause Notice.

6. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

7. In case the Petitioner fails to comply with any of the stipulations, the Respondent is 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.

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

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

BKN

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C.SARAVANAN, J.

BKN

To:

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