IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9543 of 2026
and
WMP Nos.10280 & 10283 of 2026

Tvl. Arokiya Matha Timber,
Rep. By its Proprietor John Rose David,
73 Thanigai Polur village,
Tiruttani Road, Arakkoanam,
Vellore 631 003.

Petitioner(s)

Vs

The Deputy State Tax Officer-II,
Office of the Deputy Commercial Tax Office,
Arakkonam Assessment Circle,
Ward-B, Block, NO.25, T.S. No.22 Gandhi Road,
Vellore Division 631 001.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records on the files of Respondent in the impugned Order in GSTIN/33BGTPD8646P2ZJ/2019-20 dated 09.10.2025 along with consequential order in Form GST DRC-07 bearing a Ref.No.ZD331025067656D dated 09.10.2025 for the tax period April, 2019 to March 2020 quash the same as being contrary to the provision of CGST Act, 2017 and pass.

For Petitioner: Mr.S.Rajendran

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 stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The petitioner is before this Court against the impugned order dated 09.10.2025, whereby the proposal in the Show Cause Notice in DRC-01 dated 16.09.2024 issued for the tax period 2019-2020 has been confirmed. The Operative Portion of the impugned order, which reads as under:

> Summary of Defects/Discrepancies
>
> The notices sent through common portal, the taxpayer neither filed objection nor availed the opportunity of personal hearing to contest the proposal found in the notices. Therefore it is construed that the taxpayers have no objection to the proposals, and in absence of the reply/objection to the proposals found in the notice is confirmed with levy of interest and penalty and adjudication order passed for the year 2019-20 as detailed below confirmed as proposed above under section 74 of the GST Act, 2017.

4. Challenging to the impugned order primarily on the ground that the petitioner had submitted its reply on 25.02.2025 in response of the above Show Cause Notice in Form DRC-06 dated 25.02.2025 along with supporting document GSTR3B-Eligible ITC and the copy of the same is available in the Court bundle.

5. Mrs.P.Selvi, learned Government Advocate appearing for the respondent submitted that the appropriate orders may be passed.

6. Considering the submissions made by the learned counsel on either side and taking into account that the petitioner's reply dated 25.02.2025 has not been considered while passing the impugned order. Thus, it is evident that there is a violation of principles of natural justice.

7. Considering the same, the impugned order is set aside and the case is remitted back to the Respondent to pass a fresh order on merits as expeditiously as possible. Needless to state, before passing such order, the petitioner shall be heard. If the Petitioner desires, the Petitioner may also file a supplementary reply of the Show Cause Notice in DRC-01 dated 16.09.2024, within a period of thirty (30) days from the date of receipt of a copy of this order. The attachment

of the petitioner's Bank account shall stand lifted.

8. This writ petition stand disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

11-03-2026

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

To
The Deputy State Tax Officer-II,
Office of the Deputy Commercial Tax Office,
Arakkonam Assessment Circle,
Ward-B, Block, NO.25, T.S. No.22 Gandhi Road,
Vellore Division 631 001.

C.SARAVANAN J.
jd

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