IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10634 of 2026
and
W.M.P.Nos.11532 and 11533 of 2026

M/s.Raja Constructions
Rep.by its Proprietor Sri Raja,
No.8/79, Valur Veppalnatham Post,
Natrampalli Taluk,
Vellore-635 651. ... Petitioner

Vs.

The Deputy State Tax Officer,
Thirupattur Assessment Circle,
O/o The Assistant Commissioner (ST),
Integrated CT Buildings, Ward-1,
Block 18, Survey No.442, Pudhupet Road,
Thirupatur-635 601. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent herein in order No.GSTIN/33CQGPR2526A1Z9/2023-24 and quash the proceedings dated 01.09.2025 passed therein.

For Petitioner : Mr. B. Ravenndran

For Respondent : Mrs. K.Vasanthamala,
Government Advocate

O R D E R

Mrs. K.Vasanthamala, the 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 is before this Court against the Impugned Order dated 01.09.2025, primarily on the ground that the Impugned Order has been passed pursuant to a Show Cause Notice issued under Form GST DRC -01 dated 10.06.2024 and a copy of which was not uploaded on the online GST portal, thereby depriving the Petitioner of an opportunity to effectively respond for the assessment period of April 2023 to March 2024.

4. The learned counsel for the Petitioner brought to the notice of this Court that in the GST portal, both the “Intimation” page and “Notices” page reflect the status as ‘No Records Found’.

5. The learned Government Advocate for the Respondent submitted that the case may be remitted back to the Respondent, with a direction to the Petitioner to submit a reply treating the Impugned order as an addendum to the Show Cause Notice.

6. Recording the above submissions, this Court is inclined to set aside the Impugned Order dated 01.09.2025 and remit the case back to the Respondent for fresh consideration, subject to the Petitioner filing a reply to the Show Notice dated 10.06.2024, by treating the Impugned Order dated 01.09.2025 as an addendum to the Show Cause Notice dated 10.06.2024. The Petitioner shall submit a detailed reply together with requisite documents to substantiate the case, within a period of thirty (30) days from the date of receipt of a copy of this order.

7. If the said Show Cause Notice dated 10.06.2024 is presently available, the Respondent shall furnish a copy of the same to the Petitioner and also ensure that it is duly uploaded on the GST portal.

8. In case the Petitioner complies with the above stipulations, the Respondents shall proceed thereafter to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

9. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner, if in force, shall also stand automatically vacated/lifted, and the Petitioner not being in arrears of any other amount for any other tax period, barring the amount demanded under the impugned order.

10. 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 had been dismissed *in limine* today.

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

12. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petitions are also closed.

17.03.2026

Neutral Citations: Yes/No

klt

To

The Deputy State Tax Officer,
Thirupattur Assessment Circle,
O/o The Assistant Commissioner (ST),
Integrated CT Buildings, Ward-1,
Block 18, Survey No.442, Pudhupet Road,
Thirupatur-635 601.

C.SARAVANAN, J.

klt

W.P.No.10634 of 2026
and
W.M.P.Nos.11532 and 11533 of 2026

17.03.2026