IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.30727 of 2025
and
W.M.P.No.34423 of 2025

JVS Agencies
Rep. by its proprietor Vetriselvi Janarthanan
52/85, West Mada Street,
Thiruvottiyur,
Chennai, Tamilnadu, 600019. ... Petitioner

Vs.

Superintendent Range-III
Thiruvottiyur Division,
459, Ananda Complex,
1st Floor, Anna Salai,
Teynampet, Chennai-600018. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent herein in Impugned Order-in-Original No. 01/2024-25 (GST) dated 09.04.2024 in DIN No: 20240459TK0000501575 and quash the same.

For Petitioner : M/s.G.Vardini Karthik

For Respondent : Mrs.Revathi Manivannan
Special Standing Counsel

ORDER

The petitioner is before this Court against the impugned Order-in-Original No. 01/2024-25 (GST) dated 09.04.2024 passed for the tax period 2018-2019 by the respondent under Section 73 of the respective GST Enactments.

2. By the impugned order, the proposal contained in the Show Cause Notice in DRC-01 dated 28.07.2023 has been confirmed against the petitioner, as the petitioner failed to respond to the Show Cause Notice in DRC-01 dated 28.07.2023 by filing a reply in Form GST DRC-06.

3. It is the specific case of the petitioner that although the petitioner received a copy of the impugned order, the summary of the order in Form GST DRC-07 has not been uploaded on the portal to date, as mandated under Rule 142(5) of the respective GST Rules.

4. In the Counter Affidavit filed by the respondent, the respondent has stated as under:-

> *"07. I submit that, the Order-in-Original bears a valid DIN, was generated and communicated electronically to the Petitioner through the registered email ID. The order was issued in*

accordance with the mandatory provisions prescribed under the CGST Act and Rules. Any technical difficulty on the portal in viewing DRC-07 does not, by itself, render the order void or non est, nor does it extinguish the statutory appellate remedy available to the Petitioner under Section 107 of the CGST Act, 2017.

.....

17. The averments contained in Ground N of the writ affidavit are denied as false, misleading, and untenable. It is submitted that, the judgments relied upon by the Petitioner, which turn on specific facts and the manner in which Rule 142(1A) or Rule 142(5) was followed in those cases, do not automatically apply to the present matter. The Petitioner has not demonstrated any substantive prejudice arising from any alleged procedural irregularity. Rather, the Petitioner's own inaction in not replying to the Show Cause Notice has resulted in the ex-parte order.

18. The averments contained in Grounds O and P of the writ affidavit are denied as false, misleading, and untenable. It is submitted that, the plea that non-issuance of DRC-07 is "not a curable defect" is not tenable in law. Even assuming any irregularity in the uploading of DRC-07, it can be cured and does not affect the core findings on tax liability which are based on documentary evidence and statutory provisions. Such procedural issues can be agitated before the appellate authority, which can consider both questions of law and facts."

5. The respondent has categorically admitted that the summary of the order dated 09.04.2024 in Form DRC-07 has been uploaded on the web portal, communicated a copy of the detailed speaking order (Order-in-Original No. 01/2024-25 (GST)) dated 09.04.2024 to the petitioner by generating a DIN.

6. As per Rules 142(5) of the CGST Rules, 2017, a summary of the orders issued under sections 52, 62, 63, 64, 73, 74, 74A, 75, 76, 122, 123, 124, 125, 127, 129 and 130 shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty, as the case may be, payable by the person concerned. These Rules are reproduced below:

> *(5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 [10][or section 74A] or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in* ***FORM GST DRC-07****, specifying therein the amount of 6[tax, interest and penalty, as the case may be, payable by the person concerned].*

7. As per Rule 142(6) of the CGST Rules, 2017, such electronic uploading of orders in Form GST DRC-07 shall be treated as the Notice for recovery.

8. Thus, the purpose of uploading Form GST DRC-07 electronically is solely to provide a summary of the demand, which is to be treated as a Notice for Recovery of the tax confirmed in the Assessment Order. The Central Board of Indirect Taxes and Customs has, however, clarified otherwise in its

Instruction No. 04/2023-GST dated 23.11.2023 as under:-

"2. It is also mentioned that as per sub-rule (5) of rule 142 of CGST Rules, where any order is issued by the proper officer under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of CGST Act, summary of such order is also required to be uploaded electronically on the portal by the proper officer in FORM GST DRC-07, specifying the amount of tax, interest and penalty, as the case may be, payable by the person concerned.

.....

4. It is highlighted that non-issuance of the summary of such notices/ orders electronically on the portal is in clear violation of the explicit provisions of CGST Rules. Besides, serving/ uploading the summary of notices/ orders electronically on the portal not only makes the said notices/ orders available electronically to the taxpayers on the portal, but also helps in keeping a track of such proceedings and consequential action in respect of recovery, appeal etc, subsequent to issuance of such notices/ orders. Accordingly, any deviation from this requirement under CGST Rules may adversely impact record keeping under GST. Further, such an action may also impact further proceedings of appeal and/ or recovery to be done seamlessly on the portal.

5. The proper officers are accordingly directed to ensure that summary of the notices issued under section 52 or section 73 or section 74 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of CGST Act are served, electronically on the portal in FORM GST DRC-01. Also, they should ensure that summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of CGST Act is uploaded electronically on the portal in FORM GST DRC-07."

9. The Hon'ble Supreme Court while dealing with a similar issue as in the present case in the context of an order passed under Section 129(3) of the respective GST Enactment in ***ASP TRADERS vs. STATE OF UTTAR PRADESH [(2025) 32 Centax 446],*** held that compliance with these procedural requirements is essential not only for ensuring transparency and accountability in tax administration, but also for safeguarding the taxpayer's appellate rights under the CGST Act, 2017. There, the arguments of the assessee, which were captured in Paragraph 4.7 and are similar to the arguments in the present writ petition, were entertained. The said paragraph of the aforesaid judgment is reproduced below:

> *"**4.7.** In light of the above submissions, the learned counsel prayed that the impugned order of the High Court be set aside, and appropriate directions be issued to the respondent authorities to pass final orders in Form GST MOV-09 and GST DRC-07, thereby preserving the appellant's right to appeal against the same under the CGST Act, 2017."*

10. The Hon'ble Supreme Court had also referred to **Circular No.41/15/2018-GST**, **dated 13.04.2018**. The text of the said circular was also reproduced and clarified by the Hon'ble Supreme Court in Paragraph 10 of

the judgment, which is as under:-

> "*(n) An order of confiscation of goods shall be passed in FORM GST MOV-11, after taking into consideration the objections filed by the person in charge of the goods (owner or his representative), and the same shall be served on the person concerned. Once the order of confiscation is passed, the title of such goods shall stand transferred to the Central Government. In the said order, a suitable time not exceeding three months shall be offered to make the payment of tax, penalty and fine imposed in lieu of confiscation and get the goods released. The order in FORM GST MOV-11 shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the CGST Act. Once an order of confiscation of goods is passed in FORM GST MOV-11, the order in FORM GST MOV-09 passed earlier with respect to the said goods shall be withdrawn."*

11. The Hon'ble Supreme Court took note of the aforesaid circular and ultimately concluded as under:-

> *"19. Therefore, even assuming that the payment was made by the appellant, voluntarily or otherwise, the proper officer could not be absolved of the statutory obligation to pass a reasoned order in Form GST MOV-09 and upload the corresponding summary in Form GST DRC-07. Compliance with these procedural requirements is essential not only for ensuring transparency and accountability in tax administration, but also for safeguarding the taxpayer's*

appellate rights under the CGST Act, 2017. Such adherence is in consonance with the constitutional mandate under Article 265 of the Constitution of India."

20. In view of the foregoing discussion, and taking into account that objections were filed, payment was stated to have been made under protest due to business exigencies, and the appellant seeks to challenge the levy, the proper officer was under a clear statutory obligation to pass a final order under section 129(3) in Form GST MOV-09 and DRC-07. The refusal by the High Court to direct the passing of such an order, has the effect of frustrating the appellant's statutory right to appeal and is contrary to well established legal principles governing tax adjudication and procedural fairness.

21. Accordingly, the impugned order passed by the High Court is set aside. Respondent No.3 is directed to pass a reasoned final order under section 129(3) of the CGST Act, 2017, in Form GST MOV-09, after granting an opportunity of being heard as mandated under section 129(4), and upload the summary thereof in Form GST DRC-07 within a period of one month from the date of receipt of a copy of this judgment. Thereafter, it shall be open to the appellant to pursue appropriate legal remedies against such order, in accordance with law."

12. The Hon'ble Supreme Court in the aforesaid judgment has indicated that uploading of the summary of the order in Form GST DRC-07 to the web portal, as per Rule 142(5) of the respective GST Rules, is mandatory for filing a statutory appeal against the assessment order.

13. Considering the same, all recovery proceedings pursuant to the

speaking order (Order-in-Original No. 01/2024-25 (GST)) dated 09.04.2024) is directed to be kept in abeyance till the uploading of the summary of the order in Form GST DRC-07 in the web portal.

14. In case, such summary order is uploaded to the web portal, the respondent is at liberty to proceed against the petitioner in accordance with law.

15. The petitioner is also at liberty to challenge the said order before the Appellate Authority in the manner known to law.

16. This Writ Petition stands disposed of with the above observations. Consequently, connected miscellaneous petition is closed. No costs.

04.02.2026

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Neutral Citation : Yes / No

To

The Superintendent Range-III
Thiruvottiyur Division,
459, Ananda Complex,
1st Floor, Anna Salai,
Teynampet, Chennai-600018.

C.SARAVANAN, J.

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