IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49857 of 2025
and
W.M.P.Nos.55735 and 55736 of 2025

Rajarajeswari Paper Products Private Limited,
Represented by its Director CHIDABARAM MALARVIZHI
100/3, Kurudampalayam Village,
K.Vadamadurai Post,
Coimbatore, Tamil Nadu – 641 017. ... Petitioner

Vs.

State Tax Officer,
Periyanaicken Palayam Assessment Circle,
Coimbatore 641 018. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order bearing GSTIN:33AADCR2874F1ZH/2020-2021 dated 25.02.2025, along with the DRC 07 bearing reference no.ZD330225252809A dated 25.02.2025 passed by the Respondent and quash the same.

For Petitioner : Mr.V.D.Gokula Krishna
For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

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ORDER

In this writ petition, the petitioner has challenged the order dated 25.02.2025 in Form GST DRC-07 passed for the tax period 2020-2021which preceded a Show Cause Notice in DRC-01 dated 14.11.2024 to which the petitioner failed to reply and thus suffered the impugned order.

2. The impugned order is challenged primarily on the ground that the Show Cause Notice dated 14.11.2024 which preceded the impugned order was never communicated to the petitioner.

3. It is therefore submitted by the learned counsel for the petitioner that there is a gross violation of the Principles of Natural Justice and that the impugned order is contrary to law.

4. In this regard, the learned counsel for the petitioner has produced a screenshot of the web page from the petitioner's portal which shows that no record was found insofar as the issuance of the Show Cause Notice is concerned.

5. On the other hand, the learned counsel for the respondent has produced a screenshot of the portal, which appears to indicate that additional notices were indeed communicated to the petitioner.

6. The learned counsel for the respondent submits that in any event, a photocopy of the aforesaid Show Cause Notice is available and the same will be handed over to the learned counsel for the petitioner.

7. The argument of the learned counsel for the petitioner is that the Show Cause Notice was never served on the petitioner and therefore, the impugned order is arbitrary and cannot be countenanced.

8. In any event, the petitioner ought to have approached this Court at the relevant point of time, as and when the impugned order was passed. However, the present writ petition has been filed only on 21.11.2025, long after the expiry of the limitation period prescribed for filing an appeal before the Appellate Authority under Section 107 of the respective GST enactment.

9. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

10. Considering the same, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh orders on terms subject

to the petitioner depositing 25% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

11.Within such time, the Petitioner shall also file a reply to the Show Cause Notice together with requisite documents to substantiate the case by treating the impugned Order as an addendum to the Show Cause Notice.

12. The learned counsel for the respondent is directed to serve a copy of the Show Cause Notice on the petitioner, calling upon the petitioner to file a reply within such time as may be stipulated.

13. The learned counsel for the respondent has also drawn my attention to a copy of the e-mail, which indicates that the Show Cause Notice had been transmitted to the petitioner.

14. 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/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

15. 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.

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

17. The writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

08.01.2026

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Neutral Citations: Yes/No

To:

State Tax Officer,
Periyanaicken Palayam Assessment Circle,
Coimbatore 641 018.

C.SARAVANAN, J.

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