



WEB COPY

WP No. 1416 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1416 of 2026
and
WMP.No.1569 of 2026

M/s.Industrial Hardware Stores
Rep by its partner Mr Huzefa Zoyeb Lal
No.152,Kamaraj Salai, Saram,
Puducherry-605 013

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
Goods Division-I,
Commercial Taxes Department,
Government of Puducherry,
100 Feet Road, Elaipillaichavady,
Puducherry-605 005.

..Respondent(s)

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari calling for records of the Impugned Show Cause Notice having the Reference No 34AAAFI1434L1ZM/DCTO-GD-I/2018-19 dated 28.06.2025 and quash the same.



For Petitioner(s):

Dr.M.Sathya Kumar

For Respondent(s):

Mr.J.Kumaran

Additional Government Pleader

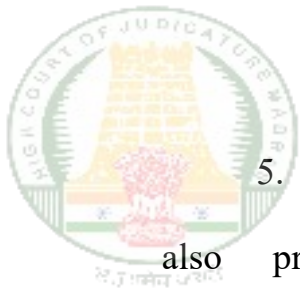
ORDER

Mr.J.Kumaran , learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the Show Cause Notice issued in Form GST DRC-01 dated 28.06.2025 for the tax period 2018-2019.

4. The learned Additional Government Pleader appearing for the respondent submits that the writ petition has become infructuous, as an assessment order for the tax period 2018-2019 has already been passed pursuant to the impugned Show Cause Notice.



5. The learned Additional Government Pleader for the respondent has also produced a copy of the Order-in-Original bearing No. 34AAAFI1434L1ZM / DCTO-GD-I/2018-19 dated 26.12.2025 before this Court.

6. Considering the same, the petitioner has an effective alternative remedy against the said assessment order. Be that as it may, since the final assessment order has already been passed, the petitioner is granted liberty to challenge the same in the manner known to law.

7. This writ petition stands closed with the above liberty. No costs. Connected Writ Miscellaneous Petition is closed.

30-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

av

To

The Deputy Commercial Tax Officer
Goods Division-I,
Commercial Taxes Department,
Government of Puducherry,
100 Feet Road, Elaipillaichavady,
Puducherry-605 005.



WEB COPY

WP No. 1416 of 2



C.SARAVANAN, J.

av

WP No. 1416 of 2026

30-01-2026