BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.6057 of 2026
and
W.M.P.(MD)No.5094 of 2026

M/s.R.R.Minerals,
Represented by its Proprietor,
R.Yaser Arafath,
10/1A1, 10/6 - Thonuka Village,
Vakkanangundu, Kariapatti,
Virudhunagar – 626104. ... Petitioner

Vs.

1.The Superintendent of CGST and Central Excise,
Kariapatti Range,
Madurai I Division,
III Floor, No.5-V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai-625002.

2.The Additional Commissioner of CGST and
Central Excise (Appeals), Coimbatore,
Circuit Office at Madurai,
No.5-V.P.Rathinasamy Nadar Road,
Bibikulam,
Madurai-625002. **...** Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in respect of impugned DRC-07 Order-in-Original No.02/2025-GST-(SUPDT.)

O.C.No.187/2025 dated 19.12.2025 DIN : 20251259XO000000E660 and Order under Section 74 of the Act under Reference No.ZD331225377510M dated 24.12.2025 along with Form GST DRC-07 Summary of the Order dated 24.12.2025 under Rule 142(5) of GST Rules, 2017 passed by the first respondent and quash the same as it is illegal and in gross violation of principles of natural justice.

For Petitioner : Mr.S.Renganathan

For Respondents : Mr.R.Gowrishankar
Senior Standing Counsel

ORDER

The writ petition has been filed challenging the impugned order dated 19.12.2025 passed under Section 74 of the Central Goods and Services Tax Act, 2017, along with the consequential proceedings arising therefrom.

2. The learned counsel appearing for the petitioner submitted that, upon issuance of the show cause notice proposing assessment, the petitioner was unable to effectively avail the opportunity afforded and, consequently, no detailed reply came to be filed. It was further submitted that the petitioner appeared only at the third personal hearing and furnished certain DRC Forms before the Assessing Authority. According to the learned counsel, the petitioner is in possession of additional documents relevant to the issues involved and, if one more opportunity is granted, the petitioner would file a comprehensive reply along with supporting documents and substantiate its case before the Assessing Authority.

3. The learned counsel further contended that a perusal of the impugned order would reveal that the proposals were confirmed primarily on account of the petitioner's failure to submit a proper reply and produce supporting documents.

4. Per contra, the learned Senior Standing Counsel submitted that it was incumbent upon the petitioner to place all relevant materials before the Assessing Authority and satisfy the authority with regard to the proposals contained in the show cause notice. Despite adequate opportunities having been afforded, the petitioner neither filed any reply nor appeared for the first and second personal hearings and merely furnished certain forms during the third hearing.

5. I have considered the rival submissions advanced on either side and perused the materials available on record.

6. Having regard to the findings contained in the impugned order, which came to be passed without the benefit of a detailed reply or supporting documents from the petitioner, and considering the circumstances projected on behalf of the petitioner, this Court is of the view that one further opportunity may be granted to the petitioner to place its case before the Assessing Authority. Ordinarily, such indulgence is granted on equitable considerations subject to appropriate conditions. In the present case, it is submitted that the entire disputed tax amount has already been recovered.

7. In view of the above, the writ petition is allowed on the following terms:

(i) The impugned order dated 19.12.2025 is set aside and the matter is remanded to the file of the first respondent for fresh consideration.

(ii) The petitioner shall file its detailed reply, together with all supporting documents, before the first respondent within a period of three weeks from the date of receipt of a copy of this order.

(iii) Upon receipt thereof, the first respondent shall consider the same on its own merits, afford the petitioner an opportunity of personal hearing, and thereafter, pass fresh orders in accordance with law.

(iv) No costs. Consequently, the connected Miscellaneous Petition is closed.

22.06.2026

NCC : No
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To

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D.BHARATHA CHAKRAVARTHY, J.

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