

W.P.Nos.3132 and 3137 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.3132 and 3137 of 2026

and

W.M.P.Nos.3517, 3518, 3525 and 3527 of 2026

Tvl.KGK Engineers Private Limited,
Represented by its Director
G.Karthik

... Petitioner in both W.Ps.

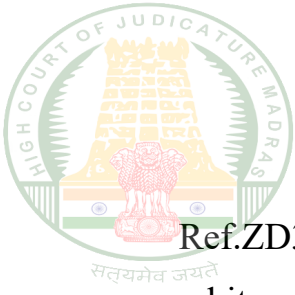
Vs.

The State Tax Officer,
Kodumudi Assessment Circle,
Karur.

... Respondent in both W.Ps.

Prayer in W.P.No.3132 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in Order passed by the Respondent herein vide GSTIN:33AAHCK3778K1Z4/2021-2022 along with DRC 07 Ref.ZD330625328823B both dated 30.06.2025 and quash the same as arbitrary, bad in law and consequently direct the respondent to hear the case on merits.

Prayer in W.P.No.3137 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in Order passed by the Respondent herein vide GSTIN:33AAHCK3778K1Z4/2022-2023 along with DRC 07



W.P.Nos.3132 and 3137 of 2026

Ref.ZD330625299329V both dated 27.06.2025 and quash the same as arbitrary, bad in law and consequently direct the respondent to hear the case on merits.

For Petitioner : Mr.M.Narasimha Bharathi
(in both W.Ps)
For Respondent : Mrs.P.Selvi
(in both W.Ps) Government Advocate

COMMON ORDER

Mrs.P.Selvi, 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 for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the respective Orders dated 30.06.2025 and 27.06.2025 in Form GST DRC – 07 passed for the tax period 2021 – 2022 and 2022 - 2023, which was preceded by respective Show Cause Notices in GST DRC-01 both dated 20.09.2024, wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the respective impugned Orders dated 30.06.2025 and 27.06.2025.



W.P.Nos.3132 and 3137 of 2026

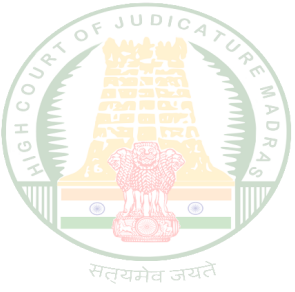
4. The specific case of the Petitioner is that the Director of the

WEB COPY
Petitioner's company, having health issues had to undergo heart surgery and was not aware of the assessment proceedings initiated against the Petitioner for the aforesaid tax period and therefore, failed to participate in the assessment proceedings by filing a reply to the Show Cause Notices. The Petitioner has also produced medical records to substantiate the submission.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petitions have been filed only on 27.01.2026.

6. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

7. Considering the extenuating circumstances of the case, the impugned orders are quashed and the cases are remitted back to the Respondent to pass a fresh order on merits.



W.P.Nos.3132 and 3137 of 2026

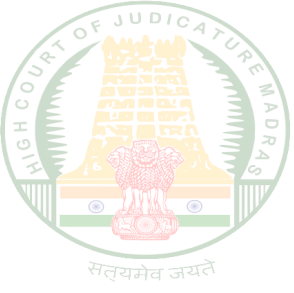
WEB COPY

8. The Petitioner shall file a reply to the respective Show Cause Notices in GST DRC-01 batch dated 20.09.2024 together with requisite documents to substantiate the case by treating the respective impugned Orders dated 30.06.2025 and 27.06.2025 as an addendum to the respective Show Cause Notices dated 20.09.2024.

9. In case the Petitioner files the reply, 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.

10. The attachment of the bank account of the Petitioner if any shall also stand automatically vacated.

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



W.P.Nos.3132 and 3137 of 2026

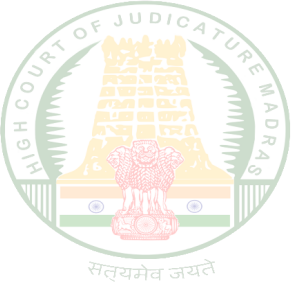
WEB COPY 12. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

02.02.2026

Neutral Citation: Yes / No
jas

To:

The State Tax Officer,
Kodumudi Assessment Circle,
Karur.



WEB COPY



W.P.Nos.3132 and 3137 of 2026

C.SARAVANAN, J.

jas

W.P.Nos.3132 and 3137 of 2026
and
W.M.P.Nos.3517, 3518, 3525 and 3527 of 2026

02.02.2026