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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-09-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 32539 of 2026
&
WMP Nos.35778 & 35783 of 2026

M/s Spectrum Corporation
Represented by the Managing
Partner Mr. Ibrahim Kaleel,
Plot No.82E,
SIPCOT Industrial Estate, Gummidipoondi,
Tiruvallur,
Tamil Nadu-601201

..Petitioner(s)

Vs

The Commercial Tax officer
Gummidipoondi Assessment circle
32, Integrated commercial Taxes building,
Elephant Gate
Bridge Road,
Vepery, Chennai-600 003

..Respondent(s)

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari to call for the records in the order passed by the Respondent in Order No.GSTIN 33AECFS2136R1ZR/2021-22 dated 13.12.2025 and the Summary of Order in FORM GST DRC 07 Reference No. ZD331225199956U dated 13.12.2025 and quash the Orders as the same is issued without jurisdiction and illegal or pass any other writ, order or direction which this Court may deem it fit and proper in the facts and circumstances of the case and thus render justice.

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For Petitioner(s): Mr.Joseph Prabakar

For Respondent(s): Mr. R. Sethu Prabakaran, Govt. Counsel

ORDER

Order dated 13.12.2025 is challenged in this writ petition primarily on two grounds. The first ground of challenge is that the detailed order was unsigned. The second ground of challenge is that the show cause notice was issued by the Assistant Commissioner, whereas the adjudication was made by the State Tax Officer. On instructions, learned counsel for the petitioner submits that he is not pressing the second ground.

2. In support of the contention that an unsigned order is invalid under applicable GST enactments, learned counsel relies on the Division Bench judgment of the Rajasthan High Court in *M/s.Mayur Timber v. State of Rajastan through the Finance Secretary (Revenue) and others, 2026-VIL-899-RAJ (Mayur Timber)*. He points out that the Court took note of Rule 26(3) of the CGST Rules, 2017 and concluded that the absence of a signature goes to the root of the matter and strikes at the very authority to proceed. He also relies on the judgment of the Division Bench of the Andhra Pradesh High Court in *Amruth Filling Station v. State of A.P. (2025) 27 Centax 21 (A.P.)* for the same proposition.

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3. In response, Mr.R.Sethu Prabakaran, learned Government Advocate, relies upon Section 160(1) of applicable GST enactments and contends that an adjudication is not invalid merely by reason of a mistake, defect or omission therein. According to him, in the factual context of the DRC-07 being digitally signed, the absence of the signature on the detailed order does not render such order invalid.

4. Section 160(1) reads as under:

> *"(1)No assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings done, accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of this Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings are in substance and effect in conformity with or according to the intents, purposes and requirements of this Act or any existing law."*

This provision is intended to uphold the validity of assessments, adjudications and the like which are in substance and effect in conformity with the intents,

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purposes and requirements of the Act. This leads to the question whether an unsigned order can be said to be in substance and effect in conformity with the statute.

5. Rule 26(3) of applicable GST Rules assumes significance in this context. Said sub-rule reads as under:

> *"26(3)All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate or through E-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf."*

It is noticeable that the sub-rule mandates that notices, certificates and orders are required to be issued electronically by the proper officer and that said documents should bear the digital signature certificate or e-signature as per the Information Technology Act, 2000 or should be verified by any other mode of signature or verification as notified by the CBIC.

6. The agreed position is that the detailed order does not bear either a physical or digital signature. As held by the Rajasthan High Court in *Mayur Timber*, the primary function of the signature is to fix authorship and consequently accountability. Put differently, in the absence of a signature,

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whether physical or electronic, it becomes possible for the proper officer concerned to disown the order. In light of the underlying objective of mandating the requirement of a signature and taking note of the express language of Rule 26(3), it cannot be said that a detailed order without the signature is in substance and effect in conformity with the statute. Mr.Sethu Prabakaran also contended, in this regard, that the DRC-07 bears the signature. This, however, does not cure the defect inasmuch as the detailed order is akin to a judgment of a civil court and the fact that the DRC-07, which is akin to a decree, bears the signature is insufficient.

7. For reasons set out above, the impugned order is set aside. It is, however, open to the respondent to issue a fresh order in compliance with the statute after providing a reasonable opportunity to the petitioner.

8. The writ petition is disposed of on the above observations. Consequently, connected miscellaneous petitions are closed. No costs.

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Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

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