



WEB COPY

WP No. 13857 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 08-07-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 13857 of 2025**

**AND**

**WMP NO. 15569 OF 2025, WMP NO. 15566 OF 2025**

Tvl.A.M.Engineering Works,  
Rep by its Partner Arulmurugan K  
No.20A, Brahmin Street,  
Korattur, Chennai 600 080.

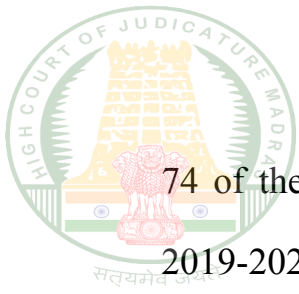
Petitioner(s)

Vs

The Commercial Tax Officer,  
Jurisdiction Korattur : Ambattur :  
Kancheepuram Tamil Nadu  
Korattur Assessment Circle,  
No 332, 3rd Floor,  
Integrated Commercial Taxes Building,  
Nandanam, Chennai 600 035.

Respondent(s)

**PRAYER:-** Writ Petition filed under Article 226 of the Constitution of India,  
praying for an issuance of Writ of Certiorari, to call for the records on the file of  
the Respondent in respect of the Order passed in Ref No ZD3307241916561 u/s



74 of the Act with Summary of the order in Form GST DRC-07 for the FY 2019-2020 attaching detailed order in GSTIN 33AALFA9982E1Z7/2020-21 all dated 16.07.2024 and quash the same as illegal contrary to the provisions of the TNGST/CGST/IGST Acts, and in violation of principles of natural justice.

For Petitioner(s): Ms.P.Aruna Chopda

For Respondent(s): Mrs.K.Vasanthamala  
Government Advocate (taxes)

### **ORDER**

This writ petition has been filed challenging the impugned order dated 16.07.2024, passed by the respondent, relating to the Financial Year 2019-20.

2.Learned counsel for the petitioner would submit that the show cause notice was issued by the respondent for the Financial Year 2019-20. However, the detailed attached in the show cause notice is relating to the Financial Year 2020-21. Though the petitioner filed a reply in this regard, without considering the same, the respondent passed the impugned order for the Financial Year 2019-20. Therefore, he would submit that in non-application of mind, the show



cause notice was issued and impugned order was passed. Hence, the present writ petition has been filed.

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3.He would further submit that the entire disputed tax amount has already been recovered by the respondent and hence he prayed to set aside the impugned order.

4.Learned Government Advocate appearing for the respondent would fairly submit that the entire disputed tax demand has been recovered from the petitioner and a liberty may be granted to the respondent to issue fresh notice to the petitioner.

5.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and perused the materials available on record.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the



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respondent, it is evident that the show cause notice as well as the summary order in DRC -07 issued mentioning the Financial Year 2019-20, but the details attached in the show cause notice and the impugned assessment order relates to the Financial Year 2020-21. Therefore the issuance of notice itself is non est in law and the same is liable to be quashed.

7. Accordingly, the show cause notice dated 29.01.2024 and the impugned assessment order dated 16.07.2024 is quashed. In the event, the respondent intend to issue fresh notice it is up to them to issue the same in accordance with law.

8. With the above observations, this writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

**08-07-2025**

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To  
The Commercial Tax Officer,  
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**KRISHNAN RAMASAMY J.**

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