



W.P.No.20454 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20454 of 2025

and

W.M.P.No.23075 of 2025

M/s. Lakshmi Kalyanamandapam,
(A unit of M/s PKD Trust)
Represented by its Manager
C.Prasath Krishnan,
No.172, Dr.Rajendra Prasad Road,
Tatabad, Coimbatore – 641 012.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Gandhipuram Assessment Circle,
Coimbatore – 641018.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent in his proceedings in GSTIN: 33AAATP6877E1ZE/2017-18 and quash the order dated 07.01.2025 passed therein.



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For Petitioner : Ms.C.P.Priya

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned Order dated 07.01.2025 passed by the respondent for the tax period 2017-2018.

2. The impugned order has been passed pursuant to a show cause notice in DRC-01 dated 21.11.2023. By the impugned order, interest has been levied under Section 50 and penalty under Section 74(9) of the respective GST enactments.

3. It is noticed that the petitioner's reply dated 30.12.2023 is a skeletal reply, which reads as under:

*“WE HAD REMITTED AMOUNT SGST RS. 87485 AND
CGST RS. 87485 REMITTED ON 20.12.2023 AND ALSO
FILED DRC-03 CHALLAN ENCLOSED HEREWITH.*



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4. Despite the imposition of penalty and interest, the case is remitted back to the respondent to pass a fresh order on merits, after taking note of the fact that the petitioner has approached this Court within the prescribed period of limitation.

5. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

20.11.2025

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner (ST),
Gandhipuram Assessment Circle,
Coimbatore – 641018.



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C.SARAVANAN, J.

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