



WEB COPY



W.P.No.24293 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24293 of 2025
& W.M.P.No.27345 & 27349 of 2025

Tvl.The Noble Motors,
Rep by its Partner-Sathishkumar.E.P,
RSF 362/2A2 near sakthimahal,
Perundurai Main Road,
Erode,
Tamil Nadu - 638 011.

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Thindal Assessment Circle,
Erode.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the files of the impugned proceedings of the respondent in the impugned order in GSTIN: 33AADFT4912D1ZM/2020-21 dated 28.02.2025 along with the Consequential Order U/s 73 in FORM GST DRC 07 vide Ref.No.ZD330225293281L dated 28.02.2025 for the Period 2020-21 and to quash the same.

For Petitioner : M/s.R.Hemalatha



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For Respondents : Mrs.K.Vasanthamala,
Government Advocate (T)

ORDER

This writ petition has been filed, challenging the order dated 28.02.2025 passed by the respondent.

2. Mrs.K.Vasanthamala, learned Government Advocate takes notice on behalf of the respondent. By consent of both the parties, this writ petition is taken up for final hearing at the admission stage itself.

3. Learned counsel for the petitioner submitted that the petitioner was issued with a show cause notice in Form GST DRC-01 dated 07.11.2024, alleging certain discrepancies, for which, the petitioner has filed a detailed reply on 09.12.2024. Thereafter, the respondent has issued three reminders dated 19.12.2024, 23.01.2025 and 14.02.2025, to which the petitioner has filed his reply on 24.02.2025 and additional reply on 25.02.2025. However, without considering those replies, the respondent has passed an impugned order dated 28.02.2025 by confirming the 21 defects and dropping defect No.19. Challenging the

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said order dated 28.02.2025, the petitioner has come forward with the present writ petition.

4. Further, learned counsel for the petitioner submitted that the form GST DRC 07 was not signed by the authority concerned. Hence, she prays for an appropriate order.

5. Learned Government Advocate appearing for the respondent would submit that in the present case, detailed order was passed on 28.02.2025 and the same was digitally signed by the authority concerned. Hence, the question of non-signing of impugned order does not arise.

6. Heard the learned counsel on either side and perused the materials available on record.

7. On perusal of the records, it is clear that the same is digitally signed but the summary of the order is not signed. The relevant rule stipulates that only the authority should sign the Form-07 mandatorily while uploading it. Even as contended by the petitioner this is a curable defect, the fact still remains that the entire order was digitally signed and

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prior to its issuance, the reminder notices were also sent along with sufficient opportunities of personal hearing. Hence, this Court is not inclined to entertain this writ petition and the same is dismissed. However, liberty is granted to the petitioner to file an appeal, within a period of two weeks from the date of receipt of a copy of this order.

Accordingly, this writ petition stands dismissed. No costs.
Consequently, connected miscellaneous petitions are closed.

07.07.2025

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

To

The Assistant Commissioner (ST)(FAC),
Thindal Assessment Circle,
Erode.



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KRISHNAN RAMASAMY.J.,

vm

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