IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 31.07.2025

CORAM
**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.27893 of 2025**
**and W.M.P.Nos.31251 & 31252 of 2025**

Tvl.Ride Inn Car Rental,
Rep. by its Partner - Anitha,
New No.10, Old No.18, Deivanayagam Street,
Nungambakkam, Chennai,
Tamil Nadu - 600 034. ... Petitioner

**Vs.**

The Assistant Commissioner (ST),
O/o, The Assistant Commissioner,
Valluvarkottam Assessment Circle,
Chennai Central. ... Respondent

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records relating to challenging the impugned order bearing Ref No.GSTIN/33AAQFR3926C1Z9/2017-18 dated 28.12.2023 along with FORM GST DRC - 07 vide Ref No.ZD331223250495M dated 28.12.2023 under Section 73 of the Act along with the consequential proceeding in the order of rejection of application for rectification bearing Ref No.ZD330325033709F dated 06.03.2025 along with

Annexure bearing Ref No.GSTIN/33AAQFR3926C1Z9/2017-18 dated 06.03.2025 passed by the respondent to quash the same.

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| For Petitioner | : | M/s.R.Hemalatha |
| For Respondent | : | Mr.T.N.C.Kaushik,<br>Additional Government Pleader (T) |

**ORDER**

This writ petition has been filed challenging the impugned order dated 28.12.2023 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the show cause notice dated 31.05.2024 came to be issued by the respondent, alleging mismatch in ITC claimed between GSTR 3B and GSTR-2A. Since, the said notice was uploaded in the GST common portal, the petitioner failed to view the same and not responded to the said show cause notice. Under these circumstance, the impugned order

was passed by the respondent on 28.12.2023. When the petitioner came to know about the impugned order, they filed a rectification petition on 14.03.2024, citing errors. Thereafter, the respondent vide notice dated 13.12.2024, sought information from the petitioner, in regard to the error and also afforded an opportunity of personal hearing to the petitioner. Further, the petitioner has also filed a reply to the notice dated 13.12.2024. However, the respondent rejected the rectification application on 06.03.2025, stating that request for rectification does not meet the criteria for errors apparent on the face of records and cannot be permitted under the law. Hence, this writ petition has been filed.

4. Further, she would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. Hence, she requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. The learned Special Government Pleader appearing for the respondent has no objection for the said submission made by the learned counsel for the petitioner.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and also perused the materials available on record.

7. Considering the above facts and circumstances of the case and the fair submission made by the learned counsel for the petitioner that he is willing to pay 25% of the disputed tax amount to the respondent, this Court is inclined to set aside the impugned order dated 28.12.2023 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 28.12.2023 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.
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> (ii) The petitioner shall file their reply/objection along with the required documents, if any, within a

period of three weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

**31.07.2025**

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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**KRISHNAN RAMASAMY.J.,**

vm

To

The Assistant Commissioner (ST),
O/o, The Assistant Commissioner,
Valluvarkottam Assessment Circle,
Chennai Central.

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