WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.32974 & 34035 of 2025
and
W.M.P.Nos.36982, 36984, 38200 & 38202 of 2025

W.P.Nos.32974 & 34035 of 2025

Kunjithapatham Mani,
[Trade Name: Tvl.K.Mani Sakthi Pipes]
Represented by its Proprietor,
1015, NA, Salem Cuddalore Main Road,
Atturattur, Salem, Tamil Nadu – 636102. ... Petitioner

Vs.

Deputy Commercial Tax Officer
Attur (Town), Salem II,
Salem, Tamil Nadu. ... Respondent

Prayer in W.P.Nos.32974 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Order of Assessment in DRC-07 bearing Reference No: ZD330225162388D in GSTIN/ID:33AIPPM1025N1Z4 / APR 2020 – MAR 2021 dated 17.02.2025 passed by the respondent and to quash the same on the grounds of violation of principles of natural justice and to further direct the respondent to pass fresh orders of assessment after granting an opportunity of

https://www.mhc.tn.gov.in/judis

WEB COPY

personal hearing to the petitioner.

Prayer in W.P.Nos.34035 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Order of rejection bearing Reference No: ZD330725266234D dated 24.07.2025 passed by the respondent and to quash the same.

For Petitioner : Mr.R.Ganesh Kanna

For Respondent : Mrs.K.Vasanthamala
Government Advocate

COMMON ORDER

By this Common Order, both the Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the petitioner and Learned Government Advocate for the respondent.

2. In these Writ Petitions, the petitioner has challenged the impugned Assessment Order dated 17.02.2025 passed under Section 73 of the respective GST enactment and the impugned Order dated 24.07.2025 passed under Section 161 of the respective GST enactment.

https://www.mhc.tn.gov.in/judis

WEB COPY

3. It is noticed that, the petitioner was issued with a Show Cause Notice in Form GST DRC-01 dated 25.11.2024 for the tax period 2020-2021. The petitioner did not respond to the same, and thereafter, three reminders were sent to the petitioner on different dates i.e. on 13.01.2025, 31.01.2025 and 12.02.2025 for filing a reply and to appear for a personal hearing.

4. The last date for personal hearing and for filing a reply was on 17.02.2025. The petitioner failed to respond to the notices and appear for a personal hearing on 17.02.2025 and therefore, the impugned Assessment Order dated 17.02.2025 has been passed, whereby demand proposed in the Show Cause Notice dated 25.11.2024 was confirmed.

5. Aggrieved by the said order dated 17.02.2025, the petitioner filed an application for rectification under Section 161 of the respondent GST enactment, on 18.05.2025. By the impugned Order dated 24.07.2025, the rectification application was rejected on the ground that, the application has not been found satisfactory for the reasons attached in annexure. Now, the copy of the annexure has not been kept along with the typed set of papers.

https://www.mhc.tn.gov.in/judis

WEB COPY

6. The learned counsel for the petitioner would submit that, in a similar circumstance, this Court has held that there is a manifest violation of the principles of natural justice in passing the order and remitted the case back to the Assessing Officer to pass a fresh order after affording an opportunity of personal hearing. The learned counsel has also made a reference to the decision of this Court in W.P.Nos.9270, 9275 & 9287 of 2020 dated 31.08.2020, in support of his submission.

7. On the other hand, learned Government Advocate appearing for the respondent would submit that, despite sufficient opportunity was given to the petitioner to respond to the Show Cause Notice dated 25.11.2024, the petitioner failed to respond to the same and therefore, the impugned Assessment Order dated 17.02.2025 was passed.

8. It is also submitted by the learned Government Advocate that the rejection of the application for rectification by the impugned Order dated 24.07.2025 also does not warrant any interference of this Court as there was no error apparent on the face of the record.

https://www.mhc.tn.gov.in/judis

WEB COPY

9. Having considered the submissions made by the learned counsel for the petitioner and learned Government Advocate for the respondent, I am of the view that, the impugned Order dated 24.07.2025 rejecting the application for rectification under Section 161 of the respective GST enactment, does not require any interference, as no prima facie error was found therein.

10. As far as the impugned Assessment Order dated 17.02.2025 is concerned, I am of the view that, in similar circumstances, this Court has come to the rescue of persons like the petitioner by quashing the impugned Assessment Order on terms subject to such petitioner depositing 25% of the disputed tax. Considering the same, I am inclined to pass similar order in this case.

11. Accordingly, the impugned Assessment Order dated 17.02.2025 is quashed and the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

12. The petitioner shall file a reply to the Show Cause Notice dated

https://www.mhc.tn.gov.in/judis

WEB COPY

25.11.2024 by treating the impugned Assessment Order dated 17.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

13. In case the petitioner complies with the above stipulated conditions, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter, after hearing the petitioner.

14. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

15. With these observations, the Writ Petition No.34035 of 2025 stands dismissed and Writ Petition No.32974 of 2025 stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

18.09.2025

raja

Neutral Citation : Yes / No

https://www.mhc.tn.gov.in/judis

WEB COPY

To

Deputy Commercial Tax Officer
Attur (Town), Salem II,
Salem, Tamil Nadu.

C.SARAVANAN, J.

https://www.mhc.tn.gov.in/judis

WEB COPY

raja

W.P.Nos.32974 & 34035 of 2025

18.09.2025

https://www.mhc.tn.gov.in/judis